

ABERDEEN CITY COUNCIL

COMMITTEE	Audit, Risk and Scrutiny Committee
DATE	28 November 2024
EXEMPT	No
CONFIDENTIAL	No
REPORT TITLE	Internal Audit Report AC2501 – Allowances
REPORT NUMBER	IA/AC2501
DIRECTOR	N/A
REPORT AUTHOR	Jamie Dale
TERMS OF REFERENCE	2.2

1. PURPOSE OF REPORT

- 1.1 The purpose of this report is to present the planned Internal Audit report on Allowances.

2. RECOMMENDATION

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

3. CURRENT SITUATION

- 3.1 Internal Audit has completed the attached report which relates to an audit of Allowances.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no direct financial implications arising from the recommendations of this report.

5. LEGAL IMPLICATIONS

- 5.1 There are no direct legal implications arising from the recommendations of this report.

6. ENVIRONMENTAL IMPLICATIONS

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

7. RISK

7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council’s Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

8. OUTCOMES

8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council’s framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

11. APPENDICES

11.1 Internal Audit report AC2501 – Allowances

12. REPORT AUTHOR CONTACT DETAILS

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Internal Audit

Assurance Review of Allowances

Status: Final

Date: 11 July 2024

Risk Level: Function

Report No: AC2501

Assurance Year: 2024/25

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial

Report Tracking	Planned Date	Actual Date
Scope issued	08-Apr-24	08-Apr-24
Scope agreed	15-Apr-24	15-Apr-24
Fieldwork commenced	29-Apr-24	29-Apr-29
Fieldwork completed	24-May-24	03-Jun-24
Draft report issued	14-Jun-24	19-Jun-24
Process owner response	05-Jul-24	05-Jul-24
Director response	12-Jul-24	11-Jul-24
Final report issued	19-Jul-24	11-Jul-24
ARS Committee	26-Sep-24	

Distribution	
Document type	Assurance Report
Directors	Andy MacDonald, Director – Corporate Services Eleanor Sheppard, Director – Families and Communities
Process Owner	Wayne Connell, Revenues and Benefits Manager
Stakeholders	Isla Newcombe, Chief Officer – People & Citizen Service Stephen Booth, Chief Officer – Corporate Landlord Steve MacRae, Benefits Processing Manager Shona Milne, Chief Education Officer Charlie Love, Quality Improvement Officer Andy Campbell, Facilities Manager John Landragon, Catering Manager Vikki Cuthbert, Interim Chief Officer – Governance*
Final Only	Jonathan Belford, Chief Officer – Finance External Audit*
Lead auditor	Agne McDonald, Auditor

1 Introduction

1.1 Area subject to review

The Education (Scotland) Act 2016 requires local authorities to exercise their powers relating to education with due regard to reducing inequalities of outcome for pupils who experience socio-economic disadvantage. 'Allowances' aim to reduce financial barriers to education to support pupils from disadvantaged backgrounds and ensure that all pupils have access to the resources they need to succeed academically. These include Education Maintenance Allowances (EMAs); free school meals; and school clothing grants.

Education Maintenance Allowances

EMAs give financial support to eligible 16-to-19-year-olds who have reached the school leaving age but want to continue learning, via home schooling/flexi schooling, or a non-advanced course in college or an education centre. A young person/school pupil may be eligible provided they are within the stipulated age range; they meet the residency criteria set out in the Education Maintenance Allowances (Scotland) Regulations 2007; and they qualify on the grounds of their household income. All learners must take part in a learning agreement / action plan with the Council.

Free School Meals

All pupils in P1 to P5 are eligible for free school meals when in school, in line with the Scottish Government's expansion of free school meals in Primary Schools initiative. In addition, pupils in P6 and P7 and pupils in S1 to S6 are also entitled to free school meals when in school, if their parents or guardians are in receipt of any of the following benefits:

- Income Support
- Income-based Job Seeker's Allowance
- Any income related element of Employment and Support Allowance
- Child Tax Credit, but not Working Tax Credit, with an income of less than £19,995
- Both Child Tax Credit and Working Tax Credit with an income of up to £9,552
- Support under Part VI of the Immigration and Asylum Act 1999
- Universal Credit with a monthly earned income of not more than £796

Furthermore, for the Easter, Summer, October, Winter and February mid-term school holidays, supermarket vouchers for the value of a school meal are provided to parents and guardians of all Primary and Secondary aged pupils who are in receipt of any of the prescribed benefits listed above.

School Clothing Grants

Similarly, school clothing grants are available to families in receipt of certain eligible benefits. Applications can only be made for children attending school or about to enter P1, and pupils in receipt of EMAs may apply for a school clothing grant on their own behalf.

During the financial year 2023/24, the following payments / costs were incurred for these allowances:

Allowance	Pupil Numbers 2023/24	Awards 2023/24
EMAs	263	£259k
Free School Meals	13,512	£5,579k
School Clothing Grants	4,806	£630k

1.2 Rationale for review

The objective of this audit is to consider whether appropriate control is being exercised over assessing entitlement and other relevant factors for allowances, and to assess controls over making payments. This review will focus on Education Maintenance Allowance, School Clothing Grants and Free School Meals.

This is the first time allowances have been reviewed as a standalone audit. It has been included in the agreed Internal Audit plan for 2024/25 due to the statutory requirements related to such payments and the risk of reputational damage in the event payments are made to ineligible applicants. Traditionally, these audits would be conducted individually but, through discussions with Management, it has been identified that there could benefit to looking at 'Allowances' on the whole. As such the review will be more strategic in nature but will look provide wider assurance.

1.3 How to use this report

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

2 Executive Summary

2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
Function	This issue/ risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of Policy within a given function.

2.2 Assurance assessment

The level of net risk is assessed as **MINOR**, with the control framework deemed to provide **SUBSTANTIAL** assurance over the Council's approach to allowances.

Substantial assurance was available over the following aspects of governance and control:

- **Eligibility** – 20 payments reviewed (10 EMA and 10 School Clothing Grant) were to eligible applicants based on evidence of household income/benefits provided, attendance at an Aberdeen City school and in the case of EMA, based on satisfying residence requirements presence of a signed learning agreement, course attendance records, and pupil age. Similarly, 10 pupils (P6 and later years) awarded Free School Meals were all eligible based on supporting documentation submitted.
- **Scottish Government Returns** – Two monthly EMA cost claims (April and May 2024) reviewed and the required annual statements for 2023/24 detailing costs and confirming compliance with grant conditions had been approved by Finance and submitted as required to the Scottish Government in a timely manner. In addition, Free School Meals statistics have been submitted to the Scottish Government to inform the Healthy Living Survey annually since 2012 with the most recent return submitted on time in March 2024.
- **Advertisement** – The Council's website provides guidance on financial assistance for families, including EMA, School Clothing Grants and Free School Meals which includes links to application forms. In addition, copies of a Support for Families leaflet covering available allowances were printed and distributed to schools for onward distribution to parents. Also, data matching is undertaken annually between the education management system and the benefits system identifying eligible families who are contacted to encourage applications for School Clothing Grants and Free School Meals. Also, the school meal debt recovery process directs parents / carers in arrears to the Council's benefits and money advice webpage, which includes links to allowances (EMA, Free School Meals, and School Clothing Grants) webpages described above, as well as details of other relevant benefits.
- **Budget Monitoring** – Suitable budget holders receive monthly BOXI budget monitoring reports covering School Clothing Grant expenditure and EMA income and expenditure. Free School Meals are not covered via budget monitoring reports however uptake by pupils from low-income families is monitored approximately quarterly by Education for the purposes of ordering holiday meal vouchers.
- **Committee Reporting** – Free School Meal uptake is reported at a school level annually to Education and Children's Services Committee. The most recent report in July 2023 highlighted relevant action to improve uptake (introduction of food pods and pre-booking meals).

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- **Cashless Catering Systems** – Whilst a detailed review of the cashless catering systems has not taken place as part of this audit, the respective suppliers of the primary and secondary cashless catering systems provided some written assurance over the operation of their systems in delivering free school meal entitlement. The primary cashless catering system supplier confirmed FSM entitlement is checked as part of the meal ordering process, with charges applied after the FSM allowance value is exceeded. The secondary system provider similarly provided assurance over the basis for FSM entitlement, confirmed their software is subject to extensive testing due to their ISO 270001 and ISO 9001 certifications and the Service provided photographic evidence of the secondary cashless catering system till point interface used by Catering staff showing the use of a pupil's FSM daily allowance (£2.65) to evidence this is taking place as items are ordered.

However, the review identified some areas of weakness where enhancements could be made to strengthen the framework of control, specifically:

- **Written Procedures and Guidance** – Payment control responsibilities to ensure segregation of duties have not been formalised as explained below for EMA payment runs and School Clothing Grant payments.
- **Payment Control** – 20 payments reviewed (10 EMA and 10 School Clothing Grant) were paid to the correct bank accounts based on the online application form submitted and the bank account details recorded in the creditors system. Separately, 10 initial EMA payments to the same 10 EMA applicants in 2023/24 had been calculated correctly, including back payments where applicable. However, it was noted that the Education Management System EMA payment run summary reports were not signed by two officers as required and School Clothing Grant payments do not require segregation of duties between preparation and approval of payments within the customer management system used for processing these payments. In addition, whilst holiday voucher meal payments (approximately £600k ordered annually) are being reconciled to records of redeemed vouchers on the supplier's online portal prior to payment to help ensure payment control, voucher provider records of redeemed vouchers are not agreed to what was actually received and used by parents / carers, risking overpayment should these records be inaccurate.
- **EMA Documentation Retention** – EMA application forms and supportive documentation are only being retained for five years instead of six years in line with Scottish Government guidance and Scottish Council on Archives Record Retention Schedules (SCARRS). Where documentation in support of financial decisions is destroyed prematurely, this risks a lack of accountability and reputational damage should information be required by the Scottish Government for compliance purposes in support of use of grants received.
- **School Holiday Meal Voucher Uptake** – The majority (88%) of school holiday meal vouchers had been redeemed by eligible parents for the Easter holidays and the Service advised this uptake rate is very good. However, 554 (12%) Easter holiday meal vouchers were not redeemed by eligible parents / carers risking underprivileged pupils not benefiting from these. Education is aware of this issue and has advised that work is underway to resolve this.

Recommendations have been made to address the above risks including formalising written procedures over allowances where absent, enhancing payment controls, revising EMA documentation retention periods in line with national guidance, and addressing low uptake of school holiday meal vouchers.

2.3 Severe or major issues / risks

No severe or major issues/risk were identified as part of this review.

2.4 Management response

Revenues and Benefits

The audit is welcomed by management, identifying various robust and appropriate processes that provide substantial assurance over the Council's approach to allowances. It is acknowledged that improvements have been identified and these will assist with enhancing the council's approach to allowances. Work is in progress to ensure that the actions are implemented in line with the deadlines set out.

Education

This audit is welcomed by Education management, identifying that processes in place provide substantial assurances around processes in place to support allocation and review of allowances. Will develop a sampling survey to confirm receipt of vouchers and we will work with the financial inclusion team to understand non redemption of vouchers.

Facilities

We welcome the findings of the audit in relation to the application of free school meals allowances in both Primary and Secondary school sectors, and that evidence was able to be provided from both suppliers and from the Catering management team which provided satisfaction that controls are in place and are working effectively. We are also satisfied that the controls we have in place around processes for the provision of School Holiday Meal Vouchers are operating effectively, and we would be happy to work with Education colleagues to support any changes in process and controls that are deemed necessary around the redemption of vouchers.

3 Issues / Risks, Recommendations, and Management Response

3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Minor
1.1	<p>Written Procedures and Guidance – Comprehensive written procedures and guidance, which are easily accessible by all members of staff can reduce the risk of errors and inconsistency. They provide management with assurance correct and consistent instructions are available, especially in the event of an experienced employee being absent or leaving.</p> <p>The Service has established detailed written procedures and guidance covering various key administration processes, including application assessments and the use of various systems i.e. the education management system, the customer services management system, and the creditors system. In addition, guidance on allowances is available via the Council's website and via a printed leaflet distributed to pupils' parents.</p> <p>However, payment control responsibilities to ensure segregation of duties have not been formalised for EMA payment run reconciliations and for School Clothing Grant payments with there being no evidence of these taking place as described below at 1.2, increasing the risk of payment error and fraud.</p>		
IA Recommended Mitigating Actions			
Allowances procedures should be reviewed and updated where necessary covering EMA payment run reconciliations and School Clothing Grant payments.			
Management Actions to Address Issues/Risks			
<i>Agreed. The EMA Payment Run Reconciliation procedure has been updated and implemented. The School Clothing Grant procedures will be updated to encompass the new segregation of duties process.</i>			
Risk Agreed		Person(s)	Due Date
Yes		Revenues and Benefits Manager	Sep 2024

Ref	Description	Risk Rating	Moderate
1.2	<p>Payment Control – Effective payment controls help ensure the security, accuracy, and appropriate approval of payments made, reducing the risk of fraud and payment error.</p> <p><u>Payment Accuracy and Bank Account Details</u></p> <p>20 payments reviewed (10 EMA and 10 School Clothing Grant) were paid to the correct bank accounts based on the online application form submitted and the bank account details recorded in the creditors system. In addition, 10 earlier initial EMA payments to the same 10 applicants in 2023/24 had been calculated correctly, including back payments.</p> <p><u>Identification</u></p> <p>Assurance was also available over EMA applicant identity based on pupil birth certificate or passport documentation uploaded to the customer services management system, the signing by all pupils of related Learning Agreements, and based on addresses on parental proof of income correspondence.</p>		

Ref	Description	Risk Rating	Moderate
	<p>However, identification verification was weaker for School Clothing Grant applications (only proof of income required) and bank account evidence was not required to evidence pupil bank accounts for EMA. A separate recommendation has already been agreed by Finance as part of the Creditors System Internal Audit review AC2407 to standardise payee identification and bank account evidence.</p> <p><u>Segregation of Duties</u></p> <p>Two complete EMA payment runs were reviewed and the value of payments per the financial ledger agreed to system payment run reports from the education management system including payment numbers and to the interface email sent to Finance, providing assurance over interface process.</p> <p>However, it was noted that the Education Management System EMA payment run summary reports were not signed by two officers as required. In addition, School Clothing Grant payments do not require segregation of duties between preparation and approval of payments within the customer management system used for processing these payments. This increases the risk of payment fraud or error.</p> <p><u>School Holiday Meal Vouchers</u></p> <p>Parents or carers of pupils who receive Free School Meals due to low household income are eligible to receive £25 school holiday meal vouchers for each two-week period of the school holidays.</p> <p>Education advise Facilities of the number of eligible pupils plus a contingency of 100 vouchers for late applicants for each holiday period. Facilities then order the “e-codes” from the provider, which Education then send to parents/carers via the Groupcall system. The Council is charged for these upfront prior to redemption and receives a discount of 0.8% i.e. £25 voucher costs £24.80. These e-codes can then be redeemed in exchange for supermarket vouchers of the equivalent value.</p> <p>To help ensure payment accuracy, Facilities maintain a spreadsheet reconciling the expected payments owed following each three-month voucher expiry period to redeemed vouchers recorded in the voucher provider’s portal and then make sure the credit notes received by the voucher provider are as required. This reconciliation provides a good level of payment control based on available records. However, there is no confirmed receipt of vouchers by parents / carers prior to payment risking overpayment should voucher provider records be inaccurate.</p>		
	IA Recommended Mitigating Actions		
	<p>a) Payment preparation and approval should be segregated for all payments and this should be evidenced. Revenues and Benefits should work with Digital and Technology to ensure this segregation is enforced by the relevant system used to approve payments if possible. For EMA this should also be evidenced by available payment run summary sheets being signed by the two officers involved in preparing and approving the payment run.</p> <p>b) Education should establish a system of control to gain assurance meal vouchers described as redeemed by the voucher supplier have been received and used by parents / carers.</p>		
	Management Actions to Address Issues/Risks		
	<p>a) <i>Agreed. The School Clothing Grant process will be reviewed as part of the ongoing replacement of the existing digital solution to provide automated segregation of duties. As an interim measure to enhance control over school clothing grants, regular BOXI reports will be provided by Finance to the Team Leader for checking. The process improvement for EMAs has been implemented.</i></p> <p>b) <i>Agreed. A sample of those receiving vouchers will be surveyed to confirm receipt.</i></p>		

Ref	Description	Risk Rating	Minor
	<p>The majority (88%) of school holiday meal vouchers had been redeemed by eligible parents for the Easter holidays and the Service advised this uptake rate is considered very good.</p> <p>However, 554 (12%) Easter holiday meal vouchers were not redeemed by eligible parents risking underprivileged pupils not benefiting from these. Education is aware of this issue and has advised that work is underway to resolve this. A recommendation is included to track progress.</p>		
	IA Recommended Mitigating Actions		
	Education should work with families who are not redeeming meal vouchers to establish reasons and where possible address this.		
	Management Actions to Address Issues/Risks		
	<i>The service will coordinate with the Financial Inclusion Team to understand this issue and develop a plan to address where possible.</i>		
	Risk Agreed	Person(s)	Due Date
	Yes	Quality Improvement Officer	Aug 2024

4 Appendix 1 – Assurance Terms and Rating Scales

4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk level	Definition
Corporate	This issue / risk level impacts the Council as a whole. Mitigating actions should be taken at the Senior Leadership level.
Function	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of Policy within a given function.
Cluster	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
Programme and Project	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
Minor	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	Substantial
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable
Major	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	Limited
Severe	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	Minimal

Individual Issue / Risk Rating	Definitions
Minor	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
Moderate	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
Major	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
Severe	This is an issue / risk that could significantly affect the achievement of one or many of the Council's objectives or could impact the effectiveness or efficiency of the Council's activities or processes. Action is considered imperative to ensure that the Council is not exposed to severe risks and should be taken immediately.

5 Appendix 2 – Assurance Scope and Terms of Reference

5.1 Area subject to review

The Education (Scotland) Act 2016 requires local authorities to exercise their powers relating to education with due regard to reducing inequalities of outcome for pupils who experience socio-economic disadvantage. ‘Allowances’ aim to reduce financial barriers to education to support pupils from disadvantaged backgrounds and ensure that all pupils have access to the resources they need to succeed academically. These include Education Maintenance Allowances (EMAs); free school meals; and school clothing grants.

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Free School Meals

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5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the **Function** level.
- Individual **net risk** ratings for findings.

5.3.1 Detailed scope areas

As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.

The specific areas to be covered by this review are detailed below:

- Written Policies and Procedures
- Advertisement of Assistance
- Application Assessment
- Payments
- Reconciliations
- Data Protection and Retention

5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, and guidance.

Due to hybrid working arrangements, this review will be primarily undertaken remotely.

5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
 - Council Key Contacts (see 1.7 below)
 - Audit Committee (final only)
 - External Audit (final only)

5.6 IA staff

The IA staff assigned to this review are:

- Agne McDonald, Auditor (**audit lead**)
- Andy Johnston, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

5.7 Council key contacts

The key contacts for this review across the Council are:

- Andy MacDonald, Director – Corporate Services
- Eleanor Sheppard, Director – Families and Communities
- Jonathan Belford, Chief Officer – Finance

- Wayne Connell, Revenues and Benefits Manager (**process owner**)
- Shona Milne, Chief Education Officer
- Caroline Johnstone, Quality Improvement Manager
- Audit Committee (final only)
- External Audit (final only)

5.8 Delivery plan and milestones

The key delivery plan and milestones are:

Milestone	Planned date
Scope issued	08-Apr-24
Scope agreed	15-Apr-24
Fieldwork commences	29-Apr-24
Fieldwork completed	24-May-24
Draft report issued	14-Jun-24
Process owner response	05-Jul-24
Director response	12-Jul-24
Final report issued	19-Jul-24