



Internal Audit Report  
Education & Children's Services  
Change Fund 12-22  
May 2013

## Final Report

Chief Executive's Service  
Finance Division  
Perth & Kinross Council  
2 High Street  
Perth PH1 5PH



### Background and Introduction

This assignment forms part of the Internal Audit plan for 2012/2013 as approved by the Audit Sub-Committee on 27th March 2012.

The indicative scope of the assignment was to provide advice and assistance to the Service in implementing the Change Fund and time was put aside within the audit plan to facilitate this. The level of advice and assistance required in implementing the Change Fund within Education and Children's Services was minimal and this report therefore provides assurance that the arrangements in place for the management and oversight of the Change Fund have been appropriate.

There are a number of projects which Change Fund monies have been applied to throughout the year. The major change fund projects have been subject to reporting to Committee during the year.

### Findings and Opinion

Internal Audit met with the then Finance Manager and discussed the approach that Education & Children's Services was taking with regard to the Change Fund projects. These planned arrangements were viewed to be both adequate and proportionate and in line with the Service's procedures.

There are a number of projects which come under the umbrella of the Change Fund with the major change fund projects having been subject to reporting to Committee during the year.

The Change Fund has been administered throughout Education and Children's Services for the purpose of implementing transformation projects and for the development of services. Key personnel have been identified in order to provide the necessary updates and information to senior management and Committee on the projects within their domain.

With regard to the financial monitoring, these projects have been subject to the same financial scrutiny as for the rest of the ECS budget.

### Acknowledgements

Internal Audit acknowledges with thanks the co-operation of officers in Education & Children's Services.

### Feedback

Internal Audit welcomes feedback from management, in connection with this audit or with the Internal Audit service in general.

## Distribution

This report has been distributed to:

B Malone, Chief Executive

J Fyffe, Executive Director (Education & Children's Services)

B Atkinson, Depute Director, Education & Children's Services

J Symon, Head of Finance

G Boland, Senior Business & Resources Manager

G Taylor, Head of Democratic Services

P Dickson, Complaints & Governance Officer

External Audit

## Authorisation

The auditor for this assignment is J Clark.

This report is authorised for issue:

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Jacqueline Clark  
Chief Internal Auditor  
Date: 29 May 2013