

PERTH AND KINROSS COUNCIL

Audit Committee

22 May 2019

SAFEGUARDING PUBLIC MONEY: ARE YOU GETTING IT RIGHT?

Report by the Chief Internal Auditor (Report No. 19/162)

PURPOSE OF REPORT

This report advises the Audit Committee of the publication of the above report and requests consideration of its contents.

1. BACKGROUND / MAIN ISSUES

- 1.1 Audit Scotland is the body which provides the Auditor General and the Accounts Commission with the services they need. It provides independent assurance that money is spent properly, efficiently and effectively. In addition, Audit Scotland publishes a wide range of reports on matters of public interest.
- 1.2 In April 2019, the Accounts Commission published a document by Audit Scotland as part of How Councils Work: an improvement series for councillors and officers. This document is entitled [Safeguarding Public Money: Are you getting it right?](#) and is attached as Appendix 1.
- 1.3 Following each part of the report, there is a checklist. Councillors should consider their position in relation to the questions raised in all 8 checklists and how they would wish to take these forward.

2. CONCLUSION AND RECOMMENDATIONS

- 2.1 This report presents a report published by the Accounts Commission.
- 2.2 It is recommended that the Committee:
 - 2.2.1 notes the content of the Safeguarding Public Money: Are you getting it right? report; and
 - 2.2.2 agrees for a meeting to be arranged to discuss the response to the Checklists contained within the report.

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1. IMPLICATIONS, ASSESSMENTS, CONSULTATION AND COMMUNICATION

Strategic Implications	Yes / None
Community Plan / Single Outcome Agreement	None
Strategic Plan	Yes
Resource Implications	
Financial	None
Workforce	None
Asset Management (land, property, IST)	None
Assessments	
Equality Impact Assessment	Yes
Strategic Environmental Assessment	None
Sustainability (community, economic, environmental)	None
Legal and Governance	None
Risk	Yes
Consultation	
Internal	Yes
External	None
Communication	
Communications Plan	None

1. Strategic Implications

Community Plan/Single Outcome Agreement

Corporate Plan

- 1.1 The Council's Corporate Plan 2018 – 2022 lays out five outcome focussed strategic objectives which provide clear strategic direction, inform decisions at a corporate and service level and shape resources allocation. They are as follows:

- (i) Giving every child the best start in life;
- (ii) Developing educated, responsible and informed citizens;
- (iii) Promoting a prosperous, inclusive and sustainable economy;
- (iv) Supporting people to lead independent, healthy and active lives; and
- (v) Creating a safe and sustainable place for future generations.

- 1.2 This report relates to all of these objectives.

2. Assessments

Equality Impact Assessment

- 2.1 Under the Equality Act 2010, the Council is required to eliminate discrimination, advance equality of opportunity, and foster good relations between equality groups. Carrying out Equality Impact Assessments for plans and policies allows the Council to demonstrate that it is meeting these duties.
- 2.2 The information contained within this report has been considered under the Corporate Equalities Impact Assessment process (EqIA) and has been assessed as **not relevant** for the purposes of EqIA.

Risk

- 2.3 The risks are associated with the level of engagement of Elected Members with publications likely to assist Council's discharge their functions.

3. Consultation

Internal

- 3.1 The Chief Executive and Head of Legal and Governance have been consulted in the preparation of this report.

2. BACKGROUND PAPERS

No background papers, as defined by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to any material extent in preparing the above report.

3. APPENDICES

Appendix 1 – How Councils Work: an improvement series for councillors and officers - Safeguarding Public Money: Are you getting it right?