

AUDIT COMMITTEE

Minute of Meeting of the Audit Committee held virtually via Microsoft Teams on Monday 21 June 2021 at 09.00am.

Present: Councillors E Drysdale, S Donaldson, C Ahern (substituting for Councillor H Coates), L Barrett and D Illingworth.

In Attendance: L Simpson, J Clark, K Molley, A Brown, M Pasternak, L McGuigan and B Parker (all Corporate and Democratic Services); F Crofts (Housing and Environment); and J Cockburn (Education and Children's Services).

Apologies: Councillors H Coates, R McCall and X McDade.

Councillor E Drysdale, Convener, Presiding.

1. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting and apologies were noted above.

2. DECLARATIONS OF INTEREST

There were no declarations of interest in terms of Councillors' Code of Conduct.

3. MINUTE OF MEETING OF THE AUDIT COMMITTEE OF 2 DECEMBER 2020 FOR APPROVAL

The minute of meeting of the Audit Committee of 2 December 2020 was submitted and approved as a correct record.

4. INTERNAL AUDIT FOLLOW UP

There was submitted a report by Chief Internal Auditor (21/96) presenting a current summary of Internal Audit's 'follow up' work relating to actions due for completion to December 2020.

Members praised this report and thanked Internal Audit for their hard work.

Resolved:

- (i) The current position in respect of the agreed actions arising from internal audit work, be noted.
- (ii) An update on the actions arising from reports 10-01 and 19-10 be brought to the first meeting of the Audit Committee in 2022.

5. INTERNAL AUDIT UPDATE

There was submitted a report by Chief Internal Auditor (21/97) presenting a summary of Internal Audit's work undertaken as part of the Internal Audit Plans for 2019/20 and 2020/21.

In response to a question from Councillor Donaldson regarding the ten service reports that are due to come to committee in September 2021, J Clark advised that these reports are on track to be delivered at the September Committee.

Resolved:

- (i) The completion of assignments undertaken by Internal Audit since the last meeting of the Audit Committee on 2 December 2020, be noted.
- (ii) The proposed date for completion of planned Internal Audit work, be noted.

The Committee considered the following final report:

5(i) Corporate and Democratic Services

(a) 20-05 – EU WITHDRAWAL

There was submitted a report by the Chief Internal Auditor (21/98) on an audit to ensure (1) that controls are in place to manage risks of completion for labour arising from trends including the impact of EU impacting on the Council's ability to recruit and retain suitability skilled and experienced staff; (2) that controls are in place to manage risks of reduced availability of funding previously provided through EU Grants, economic pressures and known impacts arising from Covid-19 on services for the economy; and (3) that regular reviews are carried out to identify new emerging risks during EU Exit transition.

Councillor Donaldson asked a question regarding support for those who need to apply for settlement status, who lack capacity and who have no-one to advocate on their behalf, in care homes etc.

Councillor Donaldson also asked questions regarding the number of citizens who haven't registered for permanent status in Perth and Kinross and queried the possibility of extending the deadline of the EU settlement status of 30 June 2021 and for those who have no digital skills (given inability of Registrars to assist due to COVID restrictions) L Simpson advised that she understood PKAVS are involved in supporting individuals to apply for settlement status but would get detail and answers to these questions and report back.

Post agenda note:

In response to Councillor Donaldson's queries

We understand that no face to face support has been available through any Registrars Services due to Covid restrictions, so the situation is not unique to Perth & Kinross

In Perth and Kinross, support through the EU Settlement Scheme continues to be provided through our local third sector partners, PKAVS, Ethnic Minorities Law Centre and Perth Citizens Advice Bureau.

As regards individuals known to us who lack capacity, we are assured by officers within adult social care service that everyone has been appropriately supported. Health and Social Care were represented on the Brexit Working Group and information was continually shared with care providers about the EU Settlement Scheme. As part of their support, PKAVS are contacting all care homes prior to the deadline of 30 June 2021 to advise of their services.

Advice is also available from the Home Support Office line in relation to citizens who lack capacity and have no-one to advocate on their behalf:

[EU Settlement Scheme: introduction for local authorities - GOV.UK \(www.gov.uk\)](https://www.gov.uk/eu-settlement-scheme)

We have not been advised that the deadline to submit applications for the EU settlement status of 30 June 2021 has been extended, despite extensive lobbying. It has been confirmed however that late applications can be submitted where there are reasonable grounds to do so. A timescale has not been set for how long late applications will be accepted.

As regards numbers who have not yet applied for settlement status within Perth & Kinross, it is not possible to provide accurate information due to the transient nature of the populations. We were working on an original estimate of 8,000 citizens but to date have had almost 10,000 applications.

Resolved:

Internal Audit's findings, as detailed in Report 21/98, be noted.

5(ii) Education and Children's Services

(a) 20-09 – ECS PAYMENTS

There was submitted a report by the Chief Internal Auditor (21/99) on an audit to ensure (1) that change in Education and Children's Services Payments including free school meals as a result of Covid19 restrictions is managed adequately to meet support needs for vulnerable young people; and (2) to ensure that emerging risks, issues and any opportunities relating to Education and Children's Services Payments during Covid19 planning response are taken into account and managed.

Resolved:

Internal Audit's findings, as detailed in Report 21/99, be noted.