



Internal Audit Report

Chief Executive

Business Continuity

February 2013

1 INTRODUCTION

This report has been prepared as a result of the Internal Audit review of Business Continuity. This audit is part of the 2012/13 Audit Follow Up as requested by the Audit Committee.

Internal Audit reviewed 15 of the Community Services Critical Activity Recovery Plans (CARPs) focussing on Adult Care and Children & Families. There were 5 Critical activity Plans in each of the following areas reviewed: Adult Care, Children & Families and Criminal Justice.

2 AUDIT SCOPE AND OBJECTIVES

The Audit will focus on Adult Care and Children & Families Services within Social Work. The objectives of the Audit will be to assess whether Critical Activity Recovery Plans (CARPs) ensure consistency of quality and adhere to the agreed guidance. The scope of the Audit will evaluate whether:

- Plans exists for all critical activities
- Plans are complete in all material respects
- Plans are up to date

3 RISK ASSESSMENT

As part of the audit process the risk register was reviewed to identify any areas that needed to be included within the audit. The area identified was:

SR19 Failure to progress Business Continuity Programme

4 CORPORATE GOVERNANCE

There are Corporate Governance issues to be reported as a result of this audit in relation to:

1.2 Supporting Principle: Ensuring that users receive a high quality of service whether directly, in partnership, or by Commissioning:

1.2.2 'Put in place effective arrangements to identify and deal with failure in service delivery'

5 MAIN FINDINGS

- 1.1 Fifteen Critical activity Recovery Plans covering Adult Care and Children & Families activities were reviewed to ensure consistency of quality of information. Inconsistencies exist in the quality of information throughout the 15 Critical Activity Recovery Plans reviewed.
- 1.2 Critical Activity Recovery Plans are incomplete.

6 RECOMMENDATIONS

Two recommendations were identified as a result of the audit all are classed as a high priority. The recommendation is shown in the action plan attached at Appendix 2 and has been compiled with the co-operation and agreement of the Supervisor/Manager.

Internal Audit considers that, in an effort to improve the quality of information, monitoring and control, the recommendation should be implemented in accordance with the agreed action plan. Management have set an achievable implementation date and will be required to provide a reason to the Audit Committee for failure to implement within the agreed timescale. Where management decides not to implement a recommendation it must evaluate and accept the risk associated with that decision.

A system of grading audit findings, which have resulted in an action, has been adopted in order that the significance of the findings can be ascertained. Each finding is classified as fundamental, material or minor. The definitions of each classification are set out below:-

High - major observations on high level controls and other important internal controls. Significant matters relating to factors critical to the success of the objectives of the system. The weakness may therefore give rise to loss or error;

Medium - observations on less important internal controls, improvements to the efficiency and effectiveness of controls which will assist in meeting the objectives of the system and items which could be significant in the future. The weakness is not necessarily great, but the risk of error would be significantly reduced if it were rectified;

Low - minor recommendations to improve the efficiency and effectiveness of controls, one-off items subsequently corrected. The weakness does not appear to affect the ability of the system to meet its objectives in any significant way.

7 AUDIT OPINION

Based on the findings we can conclude that Business Continuity Plans are in place for all of the critical activities within Adult Care and Children & Families Services which were identified as part of the Impact Assessment. The CARP documents are incomplete and there is minor inconsistency throughout.

Recommendations arising from the audit work should be implemented by the nominated responsible officer within the agreed timescale. A recommendation not implemented will require explanation to the Audit Committee. This could lead to findings being reported in the Internal Control Statement produced by the Council in support of the Annual Accounts.

8 ACKNOWLEDGEMENTS

Thanks are due to Social Work staff for their co-operation and assistance during the audit and the preparation of the report and action plan.

Argyll & Bute Council's Internal Audit section has prepared this report. Our work was limited to the objectives in section 2. We cannot be held responsible or liable if information material to our task was withheld or concealed from us, or misrepresented to us.

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APPENDIX 2 ACTION PLAN

No.	FINDINGS	PRIORITY	RECOMMENDATION	RESPONSIBLE OFFICER	IMPLEMENTATION DATE
1	Fifteen Critical activity Recovery Plans covering Adult Care and Children & Families activities were reviewed to ensure consistency of quality. Minor inconsistencies exist in the quality of information throughout the 15 Critical Activity Recovery Plans reviewed.	High	All Critical Activity Recovery Plans should be reviewed and updated to ensure consistency and quality of information throughout	Team Leader Service Development	4th March 2013
2	Critical Activity Recovery Plans are incomplete.	High	Documents should be reviewed and updated to ensure completeness	Team Leader Service Development	4th March 2013