

ARGYLL & BUTE COUNCIL

Internal Audit Section

INTERNAL AUDIT REPORT

CUSTOMER DEPARTMENT	DEVELOPMENT AND INFRASTRUCTURE SERVICES
AUDIT DESCRIPTION	RISK BASED AUDIT
AUDIT TITLE	Flood Control
AUDIT DATE	November 2014

2014/2015



1. BACKGROUND

The Flood Risk Management (Scotland) Act 2009 aims to reduce the adverse consequences of flooding on communities, the environment, cultural heritage and economic activity. Local authorities have a central role in managing flooding and building flood protection schemes.

SEPA fulfils a strategic oversight role in Flood Risk Management, as well as statutory roles in delivering planning advice, flood forecasting and warning. The Flood Risk Management Act requires a lead local authority to be identified for each Local Plan District. Argyll & Bute Council sits within in two Local Plan Districts – Clyde & Loch Lomond (the Lead Authority is Glasgow City Council) and Highland & Argyll (the Lead Authority is Highland Council). Local Authorities are recognised as Responsible Authorities and have duties placed on them, including, to identify and map all water bodies within their area including surface water and sustainable urban drainage systems, assist SEPA in preparing flood risk assessments, maps and plans as required under the Act and prepare a Local Flood Risk Management Plan and consult on it.

2. AUDIT SCOPE AND OBJECTIVES

This report has been prepared as a result of the Internal Audit review of Flood Preparation arrangements within Development & Infrastructure Service as part of the 2014/2015 Internal Audit programme.

The main objectives of the audit were to assess:

- Where relevant and as per indicative timeline, progress with requirements of Flood Risk Management Act 2009
- Systems and processes in place for identifying potential flood risk areas including mapping and assessment of bodies of water

3. RISKS IDENTIFIED

- Failure to comply with requirements of Flood Risk Management Act.
- Plans and Maps are incomplete with local requirements not addressed.

4. AUDIT OPINION

The level of assurance given for this report is substantial.

Level of Assurance	Reason for the level of Assurance given
High	Internal Control, Governance and the Management of Risk are at a high standard with only marginal elements of residual risk, which are either being accepted or dealt with.
Substantial	Internal Control, Governance and the Management of Risk have displayed a mixture of little residual risk, but other elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
Limited	Internal Control, Governance and the Management of Risk are displaying a general trend of unacceptable residual risk and weaknesses must be addressed within a reasonable timescale, with management allocating appropriate resource to the issues.
Very Limited	Internal Control, Governance and the Management of Risk are displaying key weaknesses and extensive residual risk above an acceptable level which must be addressed urgently, with management allocating appropriate resource to the issues.

This framework for internal audit ratings has been developed and agreed with Council management for prioritising internal audit findings according to their relative significance depending on their impact to the process. The individual internal audit findings contained in this report have been discussed and rated with management.

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 High, Medium or Low. 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.

5. FINDINGS

The following findings were generated by the audit:

General Duties

5.1 It was evidenced that the Council is complying with its general duties in relation to the Flood Risk Management (Scotland) Act 2009.

Maps of Bodies of Water

5.2 It was evidenced that the Council have worked in partnership with SEPA to develop flood maps which are available on their website covering the whole of Argyll & Bute.

Assessment of Bodies of Water

5.3 It was evidenced that the Council adheres with the requirement to assess water courses from time of time.

5.4 It was evidenced that the Council adheres with its duty to carry out clearance and repairs. Inspections are carried out by Roads & Amenity staff and a schedule of works required is prepared.

Joint Working

- 5.5 Argyll & Bute Council sits within in two Local Plan Districts – Clyde & Loch Lomond (the Lead Authority is Glasgow City Council) and Highland & Argyll (the Lead Authority is Highland Council). It was evidenced that Argyll & Bute Council is represented at each Local Plan District by both officers and an Elected Member.
- 5.6 It was further evidenced that Elected Members attend the Local Plan District Joint Committee of Clyde & Loch Lomond Local District. It was found that a similar formal committee is not in place within Highland & Argyll; however joint meetings between Elected Members and officers do take place.
- 5.7 The Council has a Flood Risk Management Group which meets on a quarterly basis. This group consists of officers from across the Council Departments. There are defined Terms of Reference which outline the remit and purpose of the group.

Acquisition of Land

- 5.8 The Act allows for acquisition of land, however, previous schemes have not required the evoking of powers as voluntary agreement with landowners has been reached.

Processes in Place

- 5.9 It was evidenced that there were no formal processes in place for recording flood events, however, the service is in the process of creating a database which will be used to record flood events and this will be used to determine flood risk actions.
- 5.10 Argyll & Bute Council provides flood advice for the general public on the website, including out of hours/emergency contact details.

6. CONCLUSION

This audit has provided a substantial level of assurance. Argyll & Bute Council is currently assessed as working with partner organisations to meet the requirements of the Flood Risk Management (Scotland) Act 2009 placed on them. There were no recommendations for improvement identified as part of the audit.

Thanks are due to staff within Roads & Amenities Services for their co-operation and assistance during the Audit and the preparation of the report and action plan.

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