

Argyll and Bute Council  
Internal Audit Report  
November 2021  
FINAL

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1. As part of the 2021/22 internal audit plan, approved by the Audit & Scrutiny Committee in March 2021, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to Street Cleaning.
2. The audit was conducted in accordance with the Public Sector Internal Audit Standards (PSIAS) with our conclusions based on discussions with council officers and the information available at the time the fieldwork was performed. The findings outlined in this report are only those which have come to our attention during the course of our normal audit work and are not necessarily all the issues which may exist. Appendix 1 to this report includes agreed actions to strengthen internal control however it is the responsibility of management to determine the extent of the internal control system appropriate to the Council.
3. The contents of this report have been agreed with the appropriate council officers to confirm factual accuracy and appreciation is due for the cooperation and assistance received from all officers over the course of the audit.

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4. Street cleaning enhances the physical appearance of the towns and communities in which we live and is carried out across the four administrative areas of Argyll and Bute throughout the year according to planned schedules. This includes manual and mechanical sweeping, litter picking and verge side litter collection.
5. The service operates with a budget of approximately £1.3m for 2021-22 with 23 fulltime and 7 part-time employees as at August 2021, 3 of these are seasonal (temporary). The Council has entered one partnership arrangement with a third sector organisation in Oban which provides funding for one of the seasonal employees.
6. Section 89 of the Environmental Protection Act requires that local authorities keep land and public highways for which they are responsible, so far as is practicable, clear of litter and refuse. The whole road network of the Council area covers 2,300km including both rural and urban areas. The Council's Local Environment Teams and designated street sweepers are responsible for cleaning 182.5 km of urban areas and laybys, additional verge clearing across the road network takes place when a need is identified.
7. Local Environmental Audit and Management System (LEAMS) has been the national performance indicator for street litter cleanliness since 2003/04. It is part of Keep Scotland Beautiful (KSB), a registered charity set up to monitor issues such as litter, dog fouling, fly-tipping, fly-posting and graffiti and in partnership with Scottish Councils was originally developed to help meet obligations under best value using a combination of self and independent monitoring.

8. The Council along with 30 of the 32 Scottish Councils pay an annual fee of approx. £12k to participate in LEAMS and gain access to forums and training. There is a minimum requirement to self-assess a 5% random sample of streets twice yearly with KSB independently assessing a 5% sample annually, the Council completes and submits results from monthly self-assessments. Officers performing the self-assessment are trained by KSB to ensure consistency in assessment criteria across Scotland.
9. The Council operates a system called Environmental Land Manager (ELM) which generates daily work schedules for street cleaning assigned to the Local Environments Teams (LETs) who will record when work is completed to allow progress, and time for completion to be monitored. Work schedules for manual street sweepers in town centres and the mechanical street sweepers are maintained on excel spreadsheets.

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10. The scope of the audit was to review the Council's control environment and compliance with relevant policies and procedures as outlined in the Terms of Reference agreed with the Head of Roads and Infrastructure Services on 15 November 2021.

11. The risks considered throughout the audit were:

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| x | Failure to comply with established policies and procedures  |
| x | Schedules are not reviewed, monitored and updated regularly |
| x | Partnership arrangements are not appropriately managed      |

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12. We provide an overall audit opinion for all the audits we conduct. This is based on our judgement on the level of assurance which we can take over the established internal controls, governance and management of risk as evidenced by our audit work.

- x drivers should be reminded that licences require to be checked twice yearly
- x the Manual

payments have been received and we

Work is carried out in line with the prepared schedules and this is monitored and revised accordingly

22. Street sweepers are employed to clean town centres using both manual and mechanical equipment. The schedules for work are maintained on spreadsheets and street sweepers are familiar with the schedules. If an additional request for street sweeping is received, the area supervisor will contact the street sweeper by mobile phone to add to the day's tasks.
23. Local Environment Teams (LETs) in each area will assist with street sweeping duties. Schedules for this work are maintained on the Environmental Land Management (ELM) system and communicated to the teams via tablet device.
24. Schedules of work cover weekly and two-weekly cycles and contain the linear length of the street to be swept as well as the estimated duration. There is also a time allowance to account for travel between locations, vehicle and equipment maintenance and administration.
25. Tablet devices are used by LETs onsite to record the GPS location and take photographs to evidence when work is completed, however, use of the tablet device has been temporarily suspended due to Covid-19 and the identified risk of shared use. Area supervisors are updating the ELM system when local environmental teams return from their duties. A random sample of 6 records on the ELM system highlighted that 3 records had not been updated. It is anticipated that the use of tablet devices will be reinstated in the near future.
26. Work completed by the town centre street sweepers is not recorded on any system, however is verified by supervisors on a spot-check basis. Additional assurance can be derived from the lack of complaints received and positive findings in the annual Local Environmental Audit and Management System (LEAMS) report published by Keep Scotland Beautiful which is the national performance indicator.
27. Reports generated by ELM are useful and additional information can be extracted from the system to review

Government Benchmarking Framework. Results are also published internally on the Council's Pyramid performance management system.

Partnership arrangements are in place and appropriately managed

30. The Council works in partnership with Oban Business Improvement District (BID) who have agreed to fund an additional seasonal street sweeper employed by the Council. The street sweeper has been appointed through the Council's recruitment process, however no formal agreement is in place and no income from BID has been received.



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In order to assist management in using our reports a system of grading audit findings has been adopted to allow the significance of findings to be ascertained. The definitions of each classification are as follows:

	A major observation on high level controls and other important internal controls or a significant matter relating to the critical success of the objectives of the system. The weakness may therefore give rise to loss or error.
	Observations on less significant internal controls and/or improvements to the efficiency and effectiveness (e)9(ffect)-o71t720 sowilal clasnt -3(i)-5(r

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