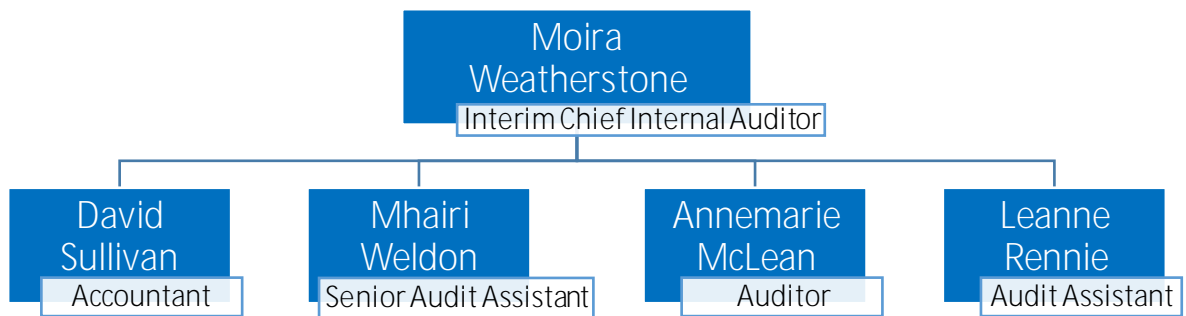


Argyll and Bute Council

Internal Audit Plan

2022/23



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Directorate Contact	Service	Audit Title	Days	High Level Scope	Strategic Risk
Kevin Anderson	LiveArgyll	Events Management	20	Assess procedures to manage events hosted in Live Argyll venues including controls over revenue, expenditure, risk management and insurance	
	LiveArgyll	Establishment visits	15	Cyclical audit approach to assess LiveArgyll establishment's compliance with physical controls and compliance with SOP's	

No	Risk	Gross Risk	Current Mitigation	Residual Risk	Approach	Key Actions	Audit Coverage
3	Financial Sustainability Insufficient resource to meet current and future service requirement. Budget not aligned / does not support business outcomes	16	1. Longer term financial planning and financial strategy 2. Income generation activity 3. Robust budget preparation and budget monitoring protocols 4. Maintaining adequate contingency with reserves. 5. Digital transformation 6. Effective workforce planning model 7. Business Outcomes 8. Financial Services resilience building project including knowledge sharing and development of guidance notes	12	Treat	1. Discussions are continuing in respect of a change programme that will include ensuring that the Council can operate within its budget (2022 for year 2023/24). 2. Rural Growth Deal Outline Business Cases and Final Business Cases to be developed in 2022/23 and Deal to be signed late 2022 or early 2023. 3. Implementation of new general ledger system with	

No	Risk	Gross Risk	Current Mitigation	Residual Risk	Approach	Key Actions	Audit Coverage
	systems following major cyber security breach		4. ICT Disaster recovery plans tested regularly 5. All critical activities have recovery plans developed (CARP's)			3. Issue regular communications to raise awareness of importance of cyber security and awareness 4. Enforce password changes when found to be weak 5. Cyber Security Resilience Exercise planned for late February 2022. 6. Continued close review of disaster recovery plan and associated tests, finalise and test incident response procedure, and review of mirroring between the 2 data centres (monthly at ITMT) and backup 7. Review and progress requirements for Education Network to achieve CE+ accreditation.	
12	Impact of COVID - 19 The Council are unable to deliver core services as a result of the Covid 19 virus with adverse impact to community and the economy	25	1. Establishment of Strategic and Tactical Groups with links to HSCP, NHS and national/regional resilience groups 2. Tactical team via the Civil Contingencies Manager liaising/ collaborating with Regional Resilience Partnerships and other resilience partners. 3. Development and delivery of an integrated approach to deliver decisions and mitigations	12	Treat	1. Development and regular review of Economic Recovery workstream with input from representatives across the organisation and the Health and Social Care Partnership. 2. Assessment of COVID on wellbeing and service capacity/sustainability. 3. P&R Committee in December 2021 agreed funding of £110k	2021W*nnf

No	Risk	Gross Risk	Current Mitigation
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