

Argyll and Bute Council

Internal Audit Report

November 2023

FINAL

Compliance Review (Period Products)

Audit Opinion: Substantial



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1. As part of the 2023-24 internal audit plan, approved by the Audit & Scrutiny Committee in March 2023, we have undertaken an audit of Argyll and Bute Council's (the Council) system of internal control and governance in relation to a compliance review of Period Product provision.
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. In August 2022, Period Products (Free Provision) (Scotland) Act 2021 (the Act) came into force. Building on the existing voluntary provision in education and community settings funded by the Scottish Government since 2018-19, the Act will ensure that everyone in Scotland who menstruates can have reasonably convenient access

14. Further details of our conclusions against each control objective can be found in Section 3 of this report.

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The Council has a Statement on Exercise of Functions, and has received funding for period product provision.

15. The Period Products (Free Provision) (Scotland) Act 2021, (the Act) came into force in August 2022. The Scottish Government, in September 2021, issued a guidance document for responsible bodies detailing the overarching principles, setting out their responsibilities in discharging their duties and how to prepare the exercise of the functions conferred on them by the Act.
16. As required by the guidance, the Council undertook two public consultations - one for community provision
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24. The Act came into force on 15 August 2022, meaning that the Council now has access to a full 12 months of data for costs and uptake of products. A review and analysis of spend incurred in the current financial year 2023-24 is being undertaken. A check of these costs did not identify any spend relating to disposal of sanitary products. If not already undertaken, there would be benefit to reviewing the transactions for 2022-23 to ensure that all costs associated with supporting the exercise of functions under the Act, both in schools and in wider communities, are included.

Period products are easily available in Council establishments and there are arrangements to maintain stock levels.

25. Widening the availability of free period products has involved a co-ordinated effort among multiple services, including staff and managers within cleaning services, amenities and Live Argyll. While each service is aware of the Council establishment locations in which products are available, there would be benefit to having one spreadsheet which collates all these locations. This would aid the monitoring and evaluation of the type products and marketing available, the demand for these and costs associated with provision and disposal within each area/setting.
26. The guidance issued by the Scottish Government, highlights four risks that were identified over the course of the voluntary delivery and requires the Council to consider and manage risks identified through its own appropriate procedures. Risks identified related to provision of safety information; storage conditions of loose products a

which include a map of locations where products are freely available and providing residents with the option to order products for delivery. The app provides partner locations and users with a feedback form function where they can provide feedback and report low/no stock via email to the Council's dedicated email



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	6	The Project Lead post is a temporary post, until December 2023, and with the exception of a draft stock ordering note, there are no procedure notes. As a priority procedure notes should be written for all key tasks, include detailing what the monitoring, evaluation and reporting requirements are.	Lack of business continuity as knowledge may be lost when post ends and duties are taken up by other staff.	Ongoing – implemented by Jan 24.	Project Lead – Period Products January 2024
	7	Given this is new statutory requirement there would be benefit to engaging internally with other services and staff involved in the various processes to establish any issues arising and ensure procedures are efficient.	Lack of engagement internally with staff may mean process and procedures might not be efficient.	Engagement is ongoing, informally but will be formalised as part of the new monitoring process as per point 5.	Project Lead – Period Products March 2024
	8	Limited evidence of monitoring and evaluation arrangements was provided during this review. Management should undertake a review of the monitoring and evaluation processes to ensure that they are in line with the Scottish Government Evaluation Strategy.	Monitoring and evaluation processes may not be in line with Scottish Government guidance.	Annex D on SGES – Procedure notes will be considered to cover how to gather data as per document.	Project Lead – Period Products March 2024
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	Internal control, governance and the management of risk are at a high standard. Only marginal elements of residual risk have been identified with these either being accepted or dealt with. A sound system of control designed to achieve the system objectives is in place and being applied consistently.
	Internal control, governance and the management of risk is sound. However, there are minor areas of weakness which put some system objectives at risk and specific elements of residual risk that are slightly above an acceptable level and need to be addressed within a reasonable timescale.
	Internal control, governance and the management of risk are broadly reliable. However, whilst not displaying a general trend, there are areas of concern which have been identified where elements of residual risk or weakness may put some of the system objectives at risk.
	Internal control, governance and the management of risk are displaying a general trend of unacceptable residual risk above an acceptable level and placing system objectives are at risk. Weakness must be addressed with a reasonable timescale with management allocating appropriate resources to the issues raised.
	Internal control, governance and the management of risk is poor. Significant residual risk and/or significant non-compliance with basic controls exists leaving the system open to error, loss or abuse. Residual risk must be addressed immediately with management allocating appropriate resources to the issues.