Glasgow City Council Internal Audit Section
Committee Summary
Chief Executives Department – Children's Holiday Food and Activity Programme

Item 4(d)

24th January 2024

1 Introduction

1.1 As part of the agreed Internal Audit plan we have carried out a review of the Children's Holiday Food and Activity Programme (CHFAP).

1.2 The CHFAP provides nutritious food to Glasgow's children / young people during holiday periods and is intended to complement existing activities organised by third sector organisations, with the majority of the funds going towards the provision of food. The Grants and Initiatives Team manages and administers the fund.

1.3 The purpose of the audit is to gain assurance that the arrangements for processing the grants are compliant with all relevant procedures. The scope of the audit included:

- A review of the tools in place to ensure that organisations are aware of the fund and how they can apply.
- Consideration of the process to ensure citywide coverage at ward level.
- The arrangements in place for assessing applications, including the criteria used.
- A review of a sample of applications and payments made, including corresponding documentation to ensure that procedures have been adhered to.
- The controls in place to ensure that grants are approved and awarded to eligible recipients and that they receive the correct amount.
- Arrangements in place to ensure that effective monitoring of projects' expenditure and outcomes takes place, and that any issues highlighted are followed up.
- Ensuring that controls are in place to ensure the Scottish Government framework has been recognised.
- The controls in place to ensure that organisations only receive payments once grant conditions have been accepted.
- The written procedures in place for administering grants and whether these are adhered to.
- Ensuring that staff responsible for administering the grant funding receive appropriate training.
- A review of the tools in place to ensure that citizens are aware of the programme and how they can access it.
- Checking that access to the grant management system used is restricted.
- A review of declarations of interest for officers.

2 Audit Opinion

2.1 Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and one recommendation which management should address.

3 Main Findings

3.1 We are pleased to report that most key controls are in place and generally operating effectively. Staff involved in the process have been provided with the relevant documented procedures and have received appropriate training where necessary.

3.2 Arrangements are in place to ensure that organisations were made aware of the fund to enable them to submit their applications in a timely manner. Funding opportunities are promoted to all recipients across different parts of the city, rather than focusing on targeted groups, to overcome “free food” stigma.

3.3 The application form and associated guidance notes stipulate the criteria used to assess the eligibility of organisations applying for the fund, and assessments are subject to peer review. Additionally, clear arrangements are in place to inform potential applicants about the specific evidence required to support their applications, ensuring the submissions can be property evaluated.

3.4 Organisations are required to evidence that they have the necessary training / certificates for food hygiene and child safety. We confirmed that there is flexibility in the design of the food provision element to ensure that all dietary requirements are met.

3.5 From a sample of applications submitted (both successful and unsuccessful), we found that all applications had been assessed in line with the relevant procedures, and supporting documentation was available for all cases within the sample. We also confirmed, as part of the sample testing, that all successful applicants were eligible for funding.

3.6 A monitoring system is in place to ensure that the grants are spent in accordance with any conditions that may apply. We selected a sample of five organisations to confirm that the expected monitoring processes had been followed and confirmed that monitoring surveys had been submitted for each holiday period in 2022/23. We were informed that no monitoring visits took place in 2022/23 as resources were limited due to the implementation of phase two of the Glasgow Communities Fund. However, as of August 2023,

50% of projects have undergone a monitoring visit in 2023/24, and the remaining projects are scheduled to receive a visit during the October 2023 and Spring 2024 holiday periods.

3.7 We found that access to the Grants Management System (GMS) is adequately restricted, and passwords are required to be changed on a regular basis. In addition to this, new staff members are provided with appropriate training in relation to the GMS.

3.8 Citizens have access to relevant information to ensure that they are aware of the organisations offering services funded by the CHFAP. The information has been published on various platforms including the Council's website and the organisations' own social media channels.

3.9 Arrangements are in place to ensure that assessing officers do not score applications for the area in which they would normally work. Officers are required to complete a Council Declaration of Interest form and must declare any conflicts of interest at that time.

3.10 However, during our sample testing we identified a case where the assessment form was not fully completed, as the recommended funding section was left incomplete. We were informed that the recommended funding had been evaluated and included within the budget template but was excluded from the assessment form due to human error.

3.11 An action plan is provided at section four outlining our observations, risks and recommendations. We have made one recommendation for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	0
Low	Lower level controls absent, not being operated as designed or could be improved.	1
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

3.12 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.

3.13 We would like to thank officers involved in this audit for their cooperation and assistance.

3.14 It is recommended that the Head of Audit and Inspection submits a further report to Committee on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Recipients are eligible under grant conditions and have been assessed fairly.				
1	One instance was identified where an assessment form was found to be incomplete as the funding recommendation section was not completed. We were advised that the assessment had been undertaken but had not been recorded due to human error. If a full audit trail is not maintained, there is an increased risk that the service will not be able to provide evidence that decisions have been made appropriately.	Management should reiterate the importance of completing all sections of assessment forms to ensure that a full audit trail is maintained.	**Low**	**Response:** A copy of this report will be shared with all team members involved in the Children's Holiday Programme. Subject to Council approval of budgetary provision for 2024/25, the need to fully complete all sections of assessment forms will be reiterated during any future planning/implementation meetings. Further, the assessment process will be reviewed to ensure that suitable checking is built into the process. **Officer Responsible for Implementation:** Grants and Initiatives Manager **Timescales for Implementation:** 30 June 2024, subject to budgetary provision confirmed for 2024/25.