

Minute of Special Meeting Council

| Date | Time | Venue |
|----------------------------|-------|----------------|
| Thursday, 18 November 2021 | 09:30 | Teams Meeting, |

Present: Councillor Jennifer Marion Adam-McGregor, Councillor Tom Begg, Councillor Derek Bibby, Councillor Bill Binks, Councillor Bill Brown, Councillor Stephen Burns, Councillor Jacqueline Cameron, Provost Lorraine Cameron, Councillor Michelle Campbell, Councillor Carolann Davidson, Councillor Eddie Devine, Councillor Karen Devine-Kennedy, Councillor Andy Doig, Councillor Audrey Doig, Councillor Natalie Don, Councillor Alison Jean Dowling, Councillor Edward Grady, Councillor Neill Graham, Councillor Jim Harte, Councillor John Hood, Councillor Lisa-Marie Hughes, Councillor Scott Kerr, Councillor Alistair Mackay, Councillor James MacLaren, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor Eileen McCartin, Councillor Colin McCulloch, Councillor Cathy McEwan, Councillor Marie McGurk, Councillor John McIntyre, Councillor John McNaughtan, Councillor Kevin Montgomery, Councillor Will Mylet, Councillor Iain Nicolson, Councillor Jim Paterson, Councillor Emma Rodden, Councillor Jim Sharkey, Councillor John Shaw, Councillor Andy Steel, Councillor Jane Strang

Chair

Provost Lorraine Cameron presided.

In Attendance

A Russell, Chief Executive Designate; G McNeil, Director of Environment & Infrastructure; L McIntyre, Head of Policy & Commissioning and L Adamson, Communications & Public Affairs Manager (all Chief Executive's); F Carlin Head of Housing Services (Communities & Housing Services); A MacArthur, Head of Finance, M Conaghan, Legal & Democratic Services Manager, D Pole, End User Technician, L Dickie, Finance Manager, D Low and L Belshaw, Democratic Services Managers, P Shiach, C MacDonald and R Devine, Senior Committee Services Officer (all Finance & Resources); and F Naylor Head of Finance & Corporate Services Renfrewshire Leisure.

Also in Attendance

J Cornett, Audit Director (Audit Scotland).

Valedictory

Provost Cameron referred to the recent untimely death of Alan Brown, Provost of East Dunbartonshire Council, and expressed deepest sympathy and condolences to his family on their sad loss. Individual members of the Council paid personal tributes endorsing the sentiments expressed.

Webcasting of Meeting

The Provost intimated that this meeting of the Council would be webcast live on the Council's website.

Apology

Councillor James Sheridan.

Declarations of Interest

Councillor Begg declared a non-financial interest in respect of agenda items 1, 2,3 and 4 as he was a Member of the Board of Renfrewshire Leisure Limited. He intimated that he would remain in the meeting and take part in any discussion or voting thereon.

Councillor Don declared a non-financial interest in respect of agenda items 1 and 2 as she was a Member of the Scottish Parliament. She intimated that she would remain in the meeting and take part in any discussion or voting thereon.

Councillor Hughes declared a non-financial interest in respect of agenda items 1, 2, 3 and 4 as she was Chair of the Board of Renfrewshire Leisure Limited. She intimated that she would remain in the meeting and take part in any discussion or voting thereon.

Councillor McCartin declared a non-financial interest in respect of agenda items 1, 2,3 and 4 of the agenda as she was Depute Chair of the Board of Renfrewshire Leisure. She intimated that she would remain in the meeting and take part in any discussion or voting thereon.

1 Annual Audit Report from Audit Scotland - 2020/21 Renfrewshire Council Annual Accounts

Under reference to item 1 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 15 November 2021, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the Council's financial statements which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report intimated that each year the Council's appointed external auditors carried out an audit of the Council's financial statements and provided an opinion as to whether those statements provided a fair and true view of the financial position of the Council

and its income and expenditure for the year and also whether the accounts had been prepared in accordance with the Local Government (Scotland) Act 1973. The report also highlighted that in accordance with International Auditing Standards, Audit Scotland was obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, a copy of the 2020/21 Annual Audit Report prepared by Audit Scotland and outlining their findings from the audit was appended to the report, together with a copy of the draft letter of representation provided by the Council's Chief Financial Officer outlining assurances provided in respect of the accounts. It was noted that in terms of the Local Authority Accounts (Scotland) Regulations 2014, as amended by the Coronavirus (Scotland) Act 2020, the Council required to consider and approve the annual accounts for signature no later than 30 November 2021.

DECIDED: That the Annual Audit Report 2020/21 prepared by Audit Scotland be noted and that the letter of representation provided by the Council's Chief Financial Officer to Audit Scotland in respect of the accounts be approved.

2 Audited Annual Accounts 2020/21 - Renfrewshire Council

Under reference to item 2 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 15 November 2021, there was submitted a report by the Director of Finance & Resources relative to the audit of the Council's 2020/21 annual accounts, which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report highlighted that the 2020/21 unaudited Renfrewshire Council Annual Accounts had been approved at the meeting of the Council held on 24 June 2021. Subsequently, the audit process had been substantially completed and an audit opinion, free from qualification, had been provided by Audit Scotland. It was noted that in terms of the Local Authority Accounts (Scotland) Regulations 2014, as amended by the Coronavirus (Scotland) Act 2020, the Council required to consider and approve the annual accounts for signature no later than 30 November 2021. A copy of the Renfrewshire Council audited annual accounts 2020/21 were appended to the report for consideration and, if appropriate, signature. It was highlighted that there had been four significant changes to the accounts over the course of the audit but that these had no material impact on the revenue outturn position previously reported or on the level of unallocated reserves. Further detail in this connection was provided within the Annual Audit Report. In addition, reclassification and presentational changes had been agreed

DECIDED: That the audited Renfrewshire Council annual accounts 2020/21, as appended to the report, be approved for signature, in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

3 Audit Scotland Report - 2020/21 Common Good Funds and Coats Observatory Trust Annual Accounts

Under reference to item 3 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 15 November 2021, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the financial statements of the Common Good Funds and Coats Observatory Trust which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the charities controlled by Renfrewshire Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and whether they had been prepared in accordance with the relevant regulations. The report also stated that in accordance with International Auditing Standards, Audit Scotland was obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, copies of the Annual Audit Reports, prepared by Audit Scotland, in respect of the Common Good Funds and Coats Observatory Trust were appended to the report which outlined the findings from the audit. It was noted that in terms of the Local Authority Accounts (Scotland) Regulations 2014, as amended by the Coronavirus (Scotland) Act 2020, the Council required to consider and approve the annual accounts for signature no later than 30 November 2021.

DECIDED: That the Annual Audit Reports by Audit Scotland attached to the report be noted; and that the letters of representation provided by the Council's Chief Financial Officer to Audit Scotland in respect of the accounts be approved.

4 **Audited Financial Statements 2020/21 – Common Good Funds and Coats Observatory Trust**

Under reference to item 4 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 15 November 2021, there was submitted a report by the Director of Finance & Resources relative to the audit of the 2020/21 financial statements of charities controlled by Renfrewshire Council which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report highlighted that the 2020/21 unaudited financial statements of charities controlled by Renfrewshire Council had been approved at the meeting of the Council held on 24 June 2021. The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the charities controlled by Renfrewshire Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and whether they had been prepared in accordance with the relevant regulations. The report advised that there were no significant changes to the annual accounts required over the course of the audit process and that minor presentational changes had been agreed. A copy of the audited Trustees' Annual Report and Financial Statements 2020/21 for the Common Good Funds and Coats Observatory Trust were appended to the report for consideration and, if appropriate, signature.

DECIDED: That the Audited Financial Statements 2020/21 for charities controlled by Renfrewshire Council, attached to the report, be approved.