

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Tuesday, 26 September 2017	10:00	Corporate Meeting Room 1, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present: Councillor Tom Begg, Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor Neill Graham, Councillor Emma Rodden

Apology

Councillor Sharkey.

In Attendance

A MacArthur, Head of Finance and C MacDonald, Senior Committee Services Officer (both Finance & Resources); and I Beattie, Head of Health & Social Care, Renfrewshire Health & Social Care Partnership.

Also Attending

D McConnell, Assistant Director and M Ferris, Senior Audit Manager (both Audit Scotland).

Declarations of Interest

Councillor Campbell declared a non-financial interest in Items 1 and 2 of the agenda as she worked for NHS Greater Glasgow and Clyde and indicated that it was her intention to remain in the meeting and take part in any discussion and voting thereon.

Declaration of Interest

Councillor Campbell having declared an interest in the following item of business remained in the meeting.

1 Audited Annual Accounts 2016/17

There was submitted a report by the Director of Finance & Resources relative to the Audit of Annual Accounts 2016/17. The report intimated that each year the Council's appointed external auditors (Audit Scotland) 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.

The audit gave an opinion on whether the accounts had been prepared in accordance with the Local Government (Scotland) Act 1973. In addition, Audit Scotland also audited the accounts of the charities which the Council controlled, ie Common Good Funds and other Charitable Trusts. In accordance with International Auditing Standards (ISA260) Audit Scotland were obliged to report to those charged with the governance of the organisation matters which had arisen in the course of the audit. Under the Local Authority Accounts (Scotland) Regulations 2014, the Council must meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30 September.

The report intimated that the audited financial statements would be presented to Council for approval at the meeting on 28 September 2017. A copy of the findings from the audit of the 2016/17 Council, Common Good and Charitable Trust financial statements along with Audit Scotland's Annual Audit Report and a copy of the full Annual Accounts were attached as appendices to the report.

DECIDED: That the report and attached Audit Scotland reports be noted.

Declaration of Interest

Councillor Campbell having declared an interest in the following item of business remained in the meeting.

2 Audit Scotland Report - Self-Directed Support

There was submitted a report by the Chief Officer, Renfrewshire Health and Social Care Partnership relative to the second Audit Scotland report on Self-Directed Support (SDS) findings, a copy of which was attached to the report as Appendix 1.

SDS described the mechanism by which people could have choice and control over the social care they received. It gave people control over an individual budget and allowed them to choose how it was spent on support which met their agreed social care outcomes. The Social Care (Self-Directed Support) (Scotland) Act 2013 placed a duty on local authorities to offer four options to eligible people, at the point of assessment, to self-direct their support. The Audit Scotland report highlighted 11 recommendations for authorities and detailed local progress in terms of implementing SDS support.

The report intimated that in addition to the main report, Audit Scotland also produced

three supplements – a case study, the audit methodology and survey results, and a checklist for Councillors and Renfrewshire Health and Social Care Integration Joint Board members. A copy of the supplements were included within the report as Appendices 2 - 4.

DECIDED:

- (a) That the key recommendations made by Audit Scotland report for implementation by Health & Social Care Partnerships and Councils be noted;
- (b) That the local development in relation to implementing Self-Directed Support and the Health and Social Care Partnership's work to develop an improvement plan subsequent to the completion of its current self-evaluation exercise be noted;
- (c) That the content of the supplementary "Checklist for councillors and board members" which had been produced by Audit Scotland be noted; and
- (d) That it be noted that the report had also been submitted to the Renfrewshire Integration Joint Board meeting held on 15 September 2017.

3 Annual Review of Compliance with the Local Code of Corporate Governance

There was submitted a report by the Director of Finance & Resources relative to the annual review of the Local Code of Corporate Governance, the system by which councils directed and controlled their functions. Corporate governance ensured that councils did the right things in the right way for the right people in a timely, inclusive, open, honest and accountable manner.

The report reviewed the Council's Local Code of Corporate Governance and provided evidence of how the Council complied with the code which reflected the increased importance placed by the Council on self-assessment and activities involving greater scrutiny of services. It was also linked to the best value criteria where governance and accountability were key elements against which the Council was assessed. The evidence provided in the appendix to the report demonstrated that strong governance arrangements were in place within the Council and that Elected Members and officers were working together to lead and manage the Council in order to provide vital public services.

DECIDED:

- (a) That the Council's compliance with the Local Code of Corporate Governance set out in the appendix to the report be noted; and
- (b) That it be agreed that the Local Code of Corporate Governance be reviewed again in 2018.

4 Audit, Risk & Scrutiny Annual Programme 2017/18 - Request for Additional Review

There was submitted a report by the Director of Finance & Resources relative to an update on the Board's annual programme for 2017/18.

The report intimated that Lead Officers had now been allocated for the first two

reviews, namely: fly tipping in the countryside and known fly tipping spots; and Housing repairs by Council and outside contractors. The first reports relative to these reviews would be considered at the meeting of the Board to be held on 6 November 2017.

It was noted that reports on the topics of Japanese Knotweed in our Gardens and Landscapes and Council Tax Exemptions would be submitted to the Board early in 2018.

The Convener intimated that Councillor Sharkey had put forward an additional item to be considered by the Audit, Risk & Scrutiny Board as part of its 2017/18 annual programme. It was proposed that this item be submitted to the next meeting of the Board on 6 November 2017 in order that Councillor Sharkey could advise Members of the reason this review should be undertaken. This was agreed.

DECIDED:

(a) That it be noted that Lead Officers had now been identified to the first two reviews, namely: fly tipping in the countryside and known fly tipping spots; and Housing repairs by Council and outside contractors and that these would commence at the next meeting of the Board to be held on 6 November 2017; and

(b) That it be agreed that consideration of the proposed additional item for inclusion in the Board's 2017/18 Annual Programme be continued to the next meeting of the Board in order that Councillor Sharkey could advise Members of the reason this further review should be undertaken.