

Notice of Meeting and Agenda Audit, Scrutiny and Petitions Board

Date	Time	Venue
Monday, 25 April 2016	10:00	CMR 1, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

KENNETH GRAHAM
Head of Corporate Governance

Further Information

This is a meeting which is open to members of the public.

A copy of the agenda and reports for this meeting will be available for inspection prior to the meeting at the Customer Service Centre, Renfrewshire House, Cotton Street, Paisley and online at www.renfrewshire.cmis.uk.com/renfrewshire/CouncilandBoards.aspx

For further information, please either email democratic-services@renfrewshire.gov.uk or telephone 0141 618 7112.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the customer service centre where they will be met and directed to the meeting.

Membership

Councillor Bill Brown: Councillor Maria Brown: Councillor John Caldwell: Councillor Eddie Grady: Provost Anne Hall: Councillor James MacLaren: Councillor Bill Perrie:

Councillor Jim Sharkey (Convener): Councillor Cathy McEwan (Depute Convener):

Items of business

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

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To: Audit, Scrutiny & Petitions Board

On: 25th April 2016

Report by: Chief Executive

Heading: Local Scrutiny Plan 2016/17 for Renfrewshire Council

1. Summary

- 1.1 This paper provides the Audit, Scrutiny and Petitions Board with an overview of the key points in the Local Scrutiny Plan for 2016/17 for Renfrewshire Council. The Local Scrutiny Plan is attached at Appendix 1.
- 1.2 The Local Scrutiny Plan is prepared each year by the Local Area Network which consists of representatives from all the main scrutiny bodies that engage with the Council – Audit Scotland, the Care Inspectorate, Education Scotland and the Scottish Housing Regulator. The Local Area Network meets annually to carry out a shared risk assessment and decide whether the Council requires external scrutiny in any specific areas for the year ahead.
- 1.3 The conclusion of the Local Area Network at the end of this year's shared risk assessment is that no scrutiny risks have been identified which require specific scrutiny. However, audit and inspection work will continue to take place, such as ongoing inspection of care establishments. The Council will also be subject to a range of scrutiny that is part of national activity, such as the validated self-evaluation (VSE) of educational psychology services across all councils and the review by Education Scotland on the five councils (including Renfrewshire Council) that were early adopters of Skills Development Scotland's programme in 2015/16. A table setting out the planned external scrutiny for Renfrewshire is included at the end of the Local Scrutiny Plan.
- 1.4 For this year all councils' approaches and plans for three areas were assessed: 1. financial outlook; 2. integrated joint board preparation; and 3. community ownership. As noted in the Local Scrutiny Plan, the Auditors are satisfied with the Council's plans for these areas. In service areas they are satisfied that either, there is sufficient information to demonstrate performance, or that the Council has demonstrated self-awareness of the

standards of performance required, or that there is evidence to demonstrate awareness and monitoring of the key risks to meeting outcomes.

- 1.5 Audit Scotland is changing its approach to Best Value audits following a review in 2014, they concluded the need for more frequent assurance on Best Value across all 32 councils. This will include an annual assessment of aspects of Best Value for each Council at least once in a five-year period. The new approach will be rolled out from October 2016.
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2. Recommendations

- 2.1 It is recommended that the Audit, Scrutiny and Petitions Board:
- I. Notes that no scrutiny risks have been identified for 2016/17 which require specific scrutiny by the Local Area Network;
 - II. Notes the planned external audit activity for 2016/17, set out in Appendix 1 of the Local Scrutiny Plan; and
 - III. Agrees that a paper on the new Best Value Audits is to be presented back to the Audit, Scrutiny & Petitions Board.
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3. Background

- 3.1 The Local Scrutiny Plan, which was previously the Assurance and Improvement Plan, has been published annually by the Council's Local Area Network since June 2010. Prior to this date each Council was required to participate in a Best Value audit on a 3 year cycle. Since 2010, Local Area Networks have met annually to carry out a shared risk assessment process to identify risks. "Risks" in this context refer to risks that will trigger scrutiny work and not inherent risk, for example as in the risk of harm to an individual. The aim of the shared risk assessment is to focus external scrutiny activity where it is most needed.

4. Changes to Best Value Audits

- 4.1 As set out in the Local Scrutiny Plan, paragraphs 18-20, during 2016 the appointment of a new external audit team will take place for all Scottish councils and a new approach for Best Value Audits will be implemented.
- 4.2 Following Audit Scotland's review in 2014, they concluded the need for more frequent assurance on Best Value across all 32 councils. This will include an annual assessment of aspects of Best Value for each council at least once in a five-year period. The Audits will have an increased emphasis on driving improvement, and a strong focus on the quality of service experienced by the public and the outcomes achieved. The new approach will be rolled out from October 2016.
- 4.3 Once guidance on the approach for the new Best Value Audits is available a paper will be presented to the Audit, Scrutiny & Petitions Board.
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Implications of the Report

1. **Financial** – *none*
2. **HR & Organisational Development** – *none*
3. **Community Planning** – It is anticipated that the new Best Value Audits will also have implications for Community Planning Partners Audit's.
4. **Legal** – *none*
5. **Property/Assets** - *none*
6. **Information Technology** – *none*
7. **Equality & Human Rights** –

(a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report as the paper is for noting only. If required the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website
8. **Health & Safety** – *none*
9. **Procurement** – *none*
10. **Risk** –Shared Risk Assessment is a proportionate and risk-based approach to assessing Scottish Councils.
11. **Privacy Impact** – *none*

List of Background Papers

- (a) Background Paper 1 – Local Scrutiny Plan 2016/17 for Renfrewshire Council

The foregoing background papers will be retained within Chief Executive's Service for inspection by the public for the prescribed period of four years from the date of the meeting. The contact officer within the service is *Nicola Irvine-Brown, Policy Lead, Nicola.irvine@renfrewshire.gov.uk, 0141 618 7414*

Author *Nicola Irvine-Brown, Policy Lead, 0141 618 7414*

Renfrewshire Council

Local Scrutiny Plan

2016/17



March 2016

Renfrewshire Council

Local Scrutiny Plan 2016/17

Introduction

1. This local scrutiny plan sets out the planned scrutiny activity in Renfrewshire Council during 2016/17. The plan is based on a shared risk assessment undertaken by a local area network (LAN), comprising representatives of all the scrutiny bodies who engage with the Council. The shared risk assessment process draws on a range of evidence with the aim of determining any scrutiny activity required and focusing this in the most proportionate way.
2. This plan does not identify or address all risks in the council. It covers only those risk areas that the LAN has identified as requiring scrutiny, or where scrutiny is planned as part of a national programme. Planned scrutiny activity across all councils in Scotland informs the National Scrutiny Plan for 2016/17, which is available on the Audit Scotland website.

Local Scrutiny Plan 2015/16

3. The 2015/16 plan did not identify areas requiring direct scrutiny by the LAN, other than those areas subject to national scrutiny or part of a programme of planned work.

Update on 2015/16 activity

4. At the request of the Renfrewshire Community Planning Partnership (CPP), the Care Inspectorate led a joint inspection of children's services. The inspection differs from previous joint inspections of services to protect children in that it focused on the role of the wider CPP and not just the Child Protection Committee. The report, published in December 2015, commended the work of partners. The inspection measured progress against nine quality indicators. Renfrewshire Council received six 'very good', two 'good' and one 'adequate' grade, which the report described as a very positive result given the scale of inspection.
5. The Audit Scotland report on Housing Benefits Performance in June 2015 reported that Renfrewshire Council had made commendable progress in addressing risks raised in our 2012 audit of housing and council tax benefits with 23 risks actioned and only one outstanding.

Local Scrutiny Plan 2016/17

6. The risk assessment for 2016/17, completed by the LAN, has not identified any areas where specific scrutiny is required. [Appendix 1](#) documents the areas where scrutiny, as a planned programme of work, is to be carried out. This is the same position as in the previous local scrutiny plan in 2015. Scrutiny activity undertaken in the last 12 months was either at the request of the council or part of national activity.

Commentary on specific areas

Financial outlook

7. The council set its revenue 2015/16 budget at £378 million. This includes £9.5 million for tackling poverty and regeneration initiatives and payroll inflationary increases of £3.1 million. A number of efficiency measures have been agreed and are being implemented across the council. Some of the more significant measures include debt smoothing savings of £2.7 million and revision of the corporate support model, anticipated to realise recurring savings of £4.6 million. As at 8 January 2016, the council forecast a revenue underspend of 0.3 per cent on a revised net expenditure budget of £380 million.
8. As reported to members in March 2016, the council's 2016/17 grant figure has, on a like for like basis, decreased by 3.4 per cent from 2015/16.
9. The council's budget strategy had been framed around an assumed loss of revenue grant over two years (2016/17 – 2017/18) of 5 per cent. The reduction of 4.52 per cent in one year is larger than expected and impacts on level of savings now required to deliver a balanced budget. The council had two meetings to consider budgets for 2016/17; on 26 February 2016 it agreed the budget for Housing Revenue Account and average rent increase of 2 per cent. It met on 3 March 2016 and approved a balanced budget of £382 million. This includes additional £8.8 million social care funding from the Scottish Government. The underlying saving required is over £20 million. Officers now forecast a remaining gap of between £1million to £6 million for 2017/18 after the impact of the Better Council Change Programme and debt smoothing strategy.
10. The LAN will monitor the impact of the changes implemented to deliver savings through their ongoing work and Audit Scotland will report on the council's progress in managing the funding gap as part of the annual audit.

Integrated joint board preparation

11. The Integrated Joint Board (IJB) covering Renfrewshire Council area was legally constituted in June 2015. The partnership is on track to deliver the integration scheme which must be in place by 1 April 2016. A programme of work consisting of ten work streams is in place and a timeline for delivery has been agreed and progress monitored.

12. Renfrewshire Council Internal audit completed their review of the financial governance and assurance arrangements in place; they found them to be in line with the Public Bodies (Joint Working) (Scotland) Act, regulations and professional guidance. They reported there is a well established budget setting process within the Council and due consideration was given to all material adjustments.
13. However, like all integrated joint boards, the budget for 2016/17 cannot be agreed until health and council budgets are finalised and the health budget will not be agreed before 1 April 2016, and probably not until June 2016.
14. A strategic plan has been prepared and reflects feedback from public consultation. It will be finalised once the 2016/17 financial budget is agreed.

Community ownership

15. The Community Empowerment (Scotland) Act 2015 (the Act) places community planning on a new statutory footing and introduces new powers for communities and community groups to get involved in planning to improve or running local public services. Arrangements are being put in place to meet the requirements of the Act, eg:
 - Renfrewshire Council, supported by the Head of Policy and Commissioning, will ensure the requirements of the Act are followed up.
 - The structure of Renfrewshire Community Planning Partnership includes a Forum for Empowering Communities and progress on implementing the Act is reported to each meeting. The chief executive of Engage Renfrewshire (single access point for community action, volunteering and social enterprise in Renfrewshire) chairs the forum.
 - Engage Renfrewshire is organising an event on asset transfer for third sector organisations in spring 2016. Renfrewshire Council has an asset transfer policy in place and in April 2015 agreed to the transfer of land at Linwood to a community development trust.
 - Renfrewshire is a pilot area for developing revised national standards on community engagement; Community Planning Partnerships are encouraged to use these standards as a tool for community empowerment.

Planned scrutiny activity

16. As shown in [Appendix 1](#), Renfrewshire Council will be subject to a range of nationally driven scrutiny activity during 2015/16. For some of their scrutiny activity in 2015/16, scrutiny bodies are still to determine their work programmes outlining which specific council areas they will cover. Where a council is to be involved, the relevant scrutiny body will confirm this with the council and the appropriate LAN lead.
17. In addition to specific work shown in [Appendix 1](#), routine, scheduled audit and inspection work will take place through the annual audit process and the ongoing

inspection of school and care establishments by Education Scotland and the Care Inspectorate, respectively.

National studies

18. Audit Scotland plans to undertake performance audit work in three areas covering local government during 2016/17. It will undertake a performance audit on early learning and childcare and a follow-up on audit on self-directed support. Audit Scotland will also carry out audit work on equal pay, but is still considering the focus and outputs of work in this area. Any engagement with councils is still to be determined. Details of future audit work are available on the Audit Scotland website [here](#).
19. **Auditing best value** In December 2014, the Accounts Commission concluded its review of Best Value and set out principles for a new approach to auditing Best Value. These principles include the need for more frequent assurance on Best Value across all 32 councils, integrating the audit processes, an increased emphasis on driving improvement, and a strong focus on the quality of service experienced by the public and the outcomes achieved.
20. The new approach will be rolled out from October 2016 but will continue to evolve. It will include assessment each year of aspects of Best Value as part of an integrated annual audit and a public report, (Controller of Audit report to the Accounts Commission) for each council at least once in a five-year period that will bring together an overall picture of the council drawn from a range of audit activity. The initial iteration of the rolling programme, which will be reviewed and refreshed annually in response to factors including the SRA, will be presented to the Accounts Commission in April 2016. The results of this current SRA will make a significant contribution to the audit intelligence that will underpin the new approach, and inform the development of the initial programme.
21. 2016 is a transition year. This includes development of the intelligence about each council for the new approach and the handover to new audit appointments. While preparation for the new approach progresses, Best Value audit work will continue. However, appropriate elements of the new approach, such as reporting mechanisms, will also be tested in some councils.
22. **The Care Inspectorate** - The Scottish Government has confirmed in its funding letters to Alcohol and Drugs Partnerships (ADPs) that the Care Inspectorate will undertake Validated Self-Evaluation (VSE) activity with Alcohol and Drug Partnerships. The purpose of this activity is to support self-assessment and check service compliance with the Quality Principles (Standard Expectations of Care and Support in Drug & Alcohol Services). The findings from this validation work will be reviewed by the Scottish Government. This will inform the future programme of national support that will further encourage and support delivery of continued improvements at ADP and service level. It is anticipated that all 30 ADPs will participate. On site activity is likely to commence in March 2016 with a national overview report completed by the end of 2016. The Care

Inspectorate will also provide brief, customised feedback to each ADP in order to help build their capacity for self-evaluation.

23. **The Care Inspectorate** will work together with partner regulatory agencies to continue to deliver a coordinated programme of joint scrutiny of Community Planning Partnerships and integration joint boards. Partner agencies are reviewing the methodology for joint inspections of Adults' services. As well as joint strategic scrutiny programmes, the Care Inspectorate will also be reviewing its approach to strategic commissioning and undertaking a variety of thematic programmes of work
24. **Education Scotland** is redeveloping its model of reviews of CIAG services delivered by Skills Development Scotland (SDS). There will now be five reviews in 2016-17: Highland, Renfrewshire, South Lanarkshire, Midlothian and Dundee. These reviews focus on authorities which have 'early adopter' schools which received an enhanced service offer from SDS as part of the pilot programme in 2015-16. The enhanced service in these schools included support for transition of pupils from primary to secondary, one-to-one interviews for pupils in S2 and S3 and increased contact with parents and teachers. The council will be part of the Education Psychology Service (EPS) VSE work for 2016/17.
25. **The Scottish Housing Regulator** To assess the risk to social landlord services SHR has reviewed and compared the performance of all Scottish social landlords to identify the weakest performing landlords. SHR has assessed that no additional scrutiny is required in Renfrewshire Council beyond statutory/ ongoing work during 2016/17.
26. **HMICS** will continue to inspect local policing across Scotland during 2016/17 as part of its rolling work programme. These inspections will examine, amongst other things, local scrutiny and engagement between Police Scotland and councils. HMICS will identify and notify LANs and the local Policing Divisions to be inspected approximately three months prior to inspection.
27. **HMFSI** has not identified Renfrewshire Council in their local planned inspections.

29 March 2016

Appendix 1: Scrutiny plan

Scrutiny body	Scrutiny activity	Date
Audit Scotland	A targeted follow-up on the recommendations made in the 2013 report <i>Scotland's Public Sector Workforce</i> , will be carried out.	May-June 2016
Care Inspectorate and Healthcare Improvement Scotland	Validated Self-Evaluation (VSE) activity with Alcohol and Drug Partnerships (ADP).	Onsite review to commence in March 2016. Dates for Renfrewshire Council to be determined.
Education Scotland	Education Psychology Service (EPS) validated self-evaluation (VSE) work in 2016/17. Careers Information, Advice and Guidance (CIAG) Review	January – March 2017 October 2016
Her Majesty's Inspectorate of Constabulary (HMICS)	HMICS will continue to inspect local policing across Scotland during 2016/17 as part of its rolling work programme. These inspections will examine, amongst other things, local scrutiny and engagement between Police Scotland and councils. HMICS will identify and notify LANs and the local Policing Divisions to be inspected approximately three months prior to inspection.	To be confirmed
Her Majesty's Fire Service Inspectorate (HMFSI)	Renfrewshire Council has not been included in inspection work for 2016/17	N/A
Scottish Housing Regulator (SHR)	The Scottish Housing Regulator (SHR) will publish the findings of its thematic inquiry work completed during 2015-16. It will carry out further thematic inquiries during 2016-17. SHR will review the Charter data submitted by landlords and carry out data accuracy visits during quarter 2. If the council is to be involved in a thematic inquiry or a data accuracy visit SHR will confirm this directly with the council and the LAN lead.	To be confirmed Quarter 2

Renfrewshire Council

Local Scrutiny Plan 2016/17

A summary of local government strategic scrutiny activity

This report is available in PDF and RTF formats,
along with a podcast summary at:
www.audit-scotland.gov.uk 

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To: Audit, Scrutiny and Petitions

On: 25 April 2016

Report by: Director of Finance and Resources

Heading: Annual Review of Compliance with the Local Code of Corporate Governance

- 1. Summary**
 - 1.1 Corporate governance is the name given to the system by which Councils direct and control their functions. It is about ensuring that councils do the right things, in the right way, for the right people, in a timely, inclusive, open, honest and accountable manner.
 - 1.2 This report reviews the Council's Local Code of Corporate Governance and provides evidence of how the Council complies with the code. The Council's Local Code of Corporate Governance came into effect on 1 April 2002. It was updated in 2009 in line with the CIPFA/SOLACE corporate governance framework - "Delivering good governance in Local Government", and the CIPFA/SOLACE guidance note for Scottish Authorities which was published in late 2008.
 - 1.3 The code reflects the increased importance placed by the Council on self-assessment and activities involving greater scrutiny of services. It also links to the Best Value criteria where governance and accountability are key elements against which the Council is assessed.
 - 1.4 The evidence presented in Appendix 1 demonstrates that strong governance arrangements are in place within the Council and that Councillors and Officers are working together to lead and manage the Council in order to provide vital public services.
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2. Recommendations

- 2.1 The Audit, Scrutiny and Petitions Board is asked to:
 - note the Council's compliance with the Local Code of Corporate Governance which is set out in Appendix 1 of this report; and
 - agree that the Local Code of Corporate Governance should be reviewed again in 2017.
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3. Background

- 3.1 The Council reviews its Local Code of Corporate Governance annually, and last reviewed and approved its code and the supporting evidence of compliance, in March 2015.
- 3.2 The Council's Local Code of Corporate Governance covers the six core principles which bring together the main elements of Council business. These are:
- Focusing on the purpose of the local authority and on outcomes for the local community and creating and implementing a vision for the local area.
 - Members and officers working together to achieve a common purpose with clearly defined functions and roles.
 - Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour.
 - Taking informed and transparent decisions which are subject to effective scrutiny and managing risk.
 - Developing the capacity and capability of members and officers to be effective.
 - Engaging with local people and other stakeholders to ensure robust public accountability.
- 3.3 Evidence of how the Council complies with the Local Code of Corporate Governance including examples of the systems, processes and documents in place, is detailed under each of the six core principles in Appendix 1 of this report.
- 3.4 The framework is reviewed by Internal Audit, who will decide if they are satisfied with the adequacy and effectiveness of the code and the extent to which the Council has complied with it, and will report their findings to the Audit, Scrutiny and Petitions Board.
- 3.5 Governance and accountability is one of the Best Value characteristics as set out by Audit Scotland. During 2015/16 a shared risk assessment was carried out by the Local Area Network, which consists of auditors and inspectors from all scrutiny bodies that engage with Renfrewshire Council (e.g. Education Scotland, Care Inspectorate, Audit Scotland). The outcome of the assessment is published through each Council's Local Scrutiny Plan, the auditors have assessed that the Council is low risk in terms of requiring external scrutiny.

4. New guidance

- 4.1 The Local Code of Corporate Governance is currently under review by CiPFA, this is to ensure compliance with the recently published "International framework: good governance in the public sector". This framework takes into account, longer term governance arrangements and the increased emphasis on the links between governance and public financial management. The revised code and supporting materials are to be applied by councils from 2016/17 onwards.

Director of Finance and Resources
April 2016

Implications of the Report

1. **Financial** - none
2. **HR & Organisational Development** - none
3. **Community Planning** –
4. **Legal** - *none*.
5. **Property/Assets** – *none*
6. **Information Technology** – *none*
7. **Equality & Human Rights** -

The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** - *none*
9. **Procurement** *none*.
- 10 **Risk** –. The Council must comply with CiPFAs Local Code of Corporate Governance.
11. **Privacy Impact** – *none*

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Appendix 1

PRINCIPLE 1: Focusing on the purpose of the authority and on outcomes for the community and creating and implementing a vision for the local area

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
1.1 Exercising strategic leadership by developing and clearly communicating the authority's purpose and vision and its intended outcome for citizens and service users.			
1.1.1	Develop and promote the authority's purpose and vision	Council Plan	The Council Plan refresh, was approved by Council on 17th December 2015, it sets out the overarching strategic vision and objectives of the Council. The plan was refreshed, for us to focus our energies on priority areas for the next 18 months that were not set out in the previous plan e.g. City of Culture 2021 bid. We now have ten priorities on how we will invest in a better future for all of Renfrewshire and create a better council that will work with customers and partners to deliver that future. The Plan is filtered and managed throughout the organisation through Service Plans, to operational plans.
		Community Plan and Local Improvement Outcome Plan (former LOIP)	The Community Plan, which was agreed by Council in June 2013, was based upon extensive research and community consultation which identified the key issues facing Renfrewshire. Five Strategic Needs Assessment Days (SNA) were carried out between February and May 2012, attended by members of the Community Planning Executive Group and other officers. At the SNA Days, the Executive Group received challenging presentations on five priority themes from specialist external organisations, academics and professionals from partner organisations and discussed priorities for action in the new community plan/LOIP. There was also extensive consultation via community groups, with over 950 people from 50 community groups being consulted on the outcomes identified within the plan.
		Service Planning Guidance / Service Improvement Plans	Revised service planning guidance was issued in January 2016, which links to the new priorities of the Council Plan. The guidelines are outcome focused and flexible, supporting Services to take an individual approach to how they respond to the Community and Council Plans. The aim of the Service Plans are to: • Explain in a structured way, how each Service is going to deliver their element of the Council Plan priorities and Community Plan outcomes. • Sets out each services actions on how they are going to achieve the outcomes for our communities and the performance indicators to monitor if progress and improvement is being achieved.

		Communications Plan – strategic vision	A communications plan/timeline was developed to improve our internal communications, and in particular, to promote and develop the awareness of both customers and employees with regards to the Council's priorities. This is now updated on a regular basis and presented to CMT. An internal communications strategy was developed and has recently been approved by CMT. The strategy outlines a number of methods to improve internal communications across the Council.
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1.1.2	Review on a regular basis the authority's vision for the local area and its implications for the authority's governance arrangements	Council Plan, Community Plan and Local Outcome Improvement Plan	During 2013, the Council reviewed its vision for the local area as part of the development of the Council Plan, Local Outcome Improvement Plan and Community Plan.
		Community planning process	Partners were heavily involved in the development of the Community Plan. This provided an opportunity for partners to agree a vision of what Renfrewshire will be like in 2023, and what action is required by all to achieve this.
		Consultation activities	Consultation on the vision and activities of the organisation was undertaken through the Public Services Panel, annual community planning conference sessions and through service specific consultations. A full review of the community and council plans and the LOIP was undertaken during 2012/13. This has involved a full strategic needs assessment for Renfrewshire and significant consultation with partners and the public to determine the priorities for the area. This has also included consultation with a range of community organisations, discussion with senior staff members of partner organisations, and consultation with 180 managers in the council.
		Council Plan Refresh	The Council Plan was refreshed to focus on the new priorities and vision for Renfrewshire Council, that were not addressed in the previous plan e.g. City Deal. In Autumn 2015 a series of workshops were run with the CMT, extended CMT, second and third tier managers. A working group was then tasked to map and review the outputs from these workshops and then present on the key priorities. Over the time period of the plan (18 months) quarterly progress reports will be presented to the CMT.
		Service improvement plans	Services are able to demonstrate how their own activities link to the Council's vision and priorities through their service improvement plans.
		Board reports	When reporting to board, services are required to state whether the content of the report has implications on the 6 Community Plan themes.
		Scheme of delegation	The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated or have been reserved to the Council, functions have been delegated to Boards and Committees, the Chief Executive, Directors and Heads of Service and other officers, including statutory appointments of

		officers. A review of the Council's decision making structure was undertaken and agreed at the meeting of the Council in December 2012 incorporating changes of the scheme of delegation to Boards. The Council's scheme of delegation is reviewed regularly to ensure that it accurately reflect changes in legislation and to the council's governance structures. In addition a full review was carried out during 2015 which resulted in a revised scheme being submitted to Council for approval on 25 September 2015. The review took into account number of significant changes required by the following major initiatives: the expansion of Renfrewshire Leisure Limited to include cultural and other related services and facilities; the creation of an Integration Joint Board as part of the implementation of health and social care integration; the merger of the Education Service with those elements of the Social Work service relating to children and families and criminal justice that are remaining within the Council; and the Council's involvement in the Glasgow and Clyde Valley City Deal.
	Standing orders relating to contracts	The Council has a statutory obligation to have standing orders in place relating to contracts, the main purpose of which is to provide open and transparent procedures for tenderers; to achieve value for money for the Council; and to provide guidelines for officers. These standing orders are reviewed regularly as a matter of good practice. The Contract standing Orders are currently being reviewed to implement major changes to procurement legislation which come into effect in April 2016.
	Procedural Standing Orders	The Council has approved procedural standing orders which determine how the business of meetings of the Council and its Boards will operate. These are based on provisions contained in the Local Government (Scotland) Act 1973. These standing orders are reviewed regularly as a matter of good practice and the current standing orders were last amended in December 2013.
	Scheme of Decentralisation / Local Area Committees	The Council's scheme of decentralisation was introduced in April 2008, establishing five statutory local area committees to promote the well-being of the area and ensure that services meet the needs of the residents of that area. The local area committees are responsible for promoting active citizenship; shaping services around the needs of residents; promoting enhanced coordination and scrutiny of public services at a local level; funding local projects and distributing grants from delegated local area committee budgets. LACs prioritise the distribution of their resources in accordance with community needs identified in their respective local action plans and community plan key priorities.

1.1.3	Ensure that partnerships are underpinned by a common vision of their work that is understood and agreed by all partners.	Community Plan and Single Outcome Agreement	The Council currently complies with this requirement through its Community Plan and Local Outcome Improvement Plan (former SOA), which set out a clear vision for partnerships and for Renfrewshire and its people, as well as the key areas of priority and actions to be undertaken. The Community Plan, which was agreed by Council in June 2013, was based upon extensive research and community consultation which identified the key issues facing Renfrewshire. Five Strategic Needs Assessment Days were carried out between February and May 2012, attended by members of the Community Planning Executive Group and other officers. At the SNA Days, the Executive Group received challenging presentations on five priority themes from specialist external organisations, academics and professionals from partner organisations and discussed priorities for action in the new community plan/LOIP. There was also extensive consultation via community groups, with over 950 people from 50 community groups being consulted on the outcomes identified within the plan.
		Strategic partnership agreements	These set out the partnerships' priorities and objectives. Partnership agreements are also in place for strategic partnerships involving the Council, for example, North Strathclyde Community Justice Authority and Renfrewshire Community Health Partnership. New partnership agreements have been signed off with the University of West of Scotland.
		Minutes of agreement	Minutes of Agreement set out the rights, duties, powers, liabilities and obligations of parties to the Agreement e.g. the Council and partner organisation. Appointments of members to outside bodies are not taken up until the Director of Finance and Resources confirms that the organisation has appropriate insurance policies in place.

1.1.4	Publish an annual report on a timely basis to communicate the authority's activities and achievements, its financial position and performance	Annual financial statements, annual accounts and annual audit review	The Council complies with this requirement through the publication of its Annual Accounts, through the regular submission of budget reports to Policy Boards, the submission of the annual audit review and other audit reports to the Council and/or Audit, Scrutiny and Petitions Board as appropriate and by publishing performance information on our website.
		Public Performance Report – "It's all about you"	The Council reviewed its approach to public performance reporting and implemented a new approach based on customer feedback. This infographic report is more accessible, easier to read, and focused on key indicators which the public most want to know about.
		Renfrewshire Performs	The annual statutory performance indicator public performance report is published, has been uploaded onto the Council's website in an accessible format. The new website will feature more accessible and easier to find performance pages.
		Service improvement plan – outturn report	Each service also produces a service improvement plan 'outturn report' annually, which summarises performance achieved against its service improvement plan over the previous financial year. In particular progress is monitored for each of the actions in the action plan, and performance is measured against a scorecard of performance measures which are related to the service priorities, outcomes and actions in the service improvement plan. These updates are reported to the relevant policy board for the service each year.
		Board report - Statutory Performance Indicators	An annual report summarising the Council's performance against the Local Government Benchmarking Framework is also submitted to the Audit, Scrutiny and Petitions Board, and made available on the Council's website.

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
1.2	Ensuring that users receive a high-quality of service	whether directly, or in partnership, or by commissioning	
1.2.1	Decide how the quality of service for users is to be measured and make sure that the information needed to review service quality effectively and regularly is available	Service improvement plans and key performance indicators Corporate Management Team Scorecard/spotlight meetings Performance reviewed each year by Audit, Scrutiny and Petitions Board Quality initiatives e.g. Customer Service Excellence Public Service Improvement Framework	Each year, every service is required to produce a rolling 3 year service improvement plan which outlines how the service will contribute to the Council Plan and Community Plan priorities, and details how its actions and plans will achieve improved outcomes for customers/communities in the future. Services are required to select a range of key performance indicators to create a scorecard to measure how well they are contributing to these priorities. It is monitored at a mid-year point and at the end of that service improvement plan year. The last Service Improvement Plan 'Monitoring Reports' (mid-point) were presented to boards in autumn 2015. Information including commentary on performance is collected and analysed using the Covalent performance management system. For 2015/16 the Corporate Management Team now hold quarterly spotlight meetings on thematic areas of performance, that is of strategic importance and relates to the Council plan priorities. The next thematic spotlight is on Self-Directed support. The Council's performance in terms of Local Government Benchmarking Framework Indicators is also reported to and reviewed by the Audit, Scrutiny and Petitions Board each year. This includes information on Service levels, service costs and customer satisfaction. Quality of service is also measured through national standards such as the Customer Service Excellence Standard, which all services are now accredited for. The Council has now completed full roll out of this standard. The Council rolled out the Public Service Improvement Framework (PSIF) across all services, excluding schools, sport services and museum services. PSIF is a self-assessment framework which is based on the key concepts which underpin the European Foundation for Quality Management model, as well as the criteria set by the Investors in People Standard and Customer Service Excellence standard. The framework has helped services identify what is working well and what needs to improve. The Council has now completed cycle 1 and cycle 2 of PSIF and improvement plans are in place.

1.2.2	Put in place effective arrangements to identify and deal with failure in service delivery	Petitions function	The Council introduced a public petitions procedure in 2007 which strengthens the connection between the Council and the community and which has the potential to influence policy. The procedure allows people to raise issues of concern which relate to services provided by the Council or other bodies such as the police and health board, recognising that the Council has limited influence over other bodies. The procedure is reviewed on an annual basis. Details of petitions received and their outcomes are included in the annual report to the Board and on the Council's website. During the period 2015/16, 12 petitions have been considered by the board, three of which the Board determined to be invalid. Petitions heard by the Board related to the location of bus stops, speed bumps and pedestrian crossings issues.
		Audit, Scrutiny and Petitions Board reviews	The Audit, Scrutiny and Petitions Board's remit includes audit scrutiny, monitoring and review of service delivery, performance, policies and practice, community leadership through monitoring of other public bodies, and standards and ethics. The Board conducts an annual programme of reviews which have addressed areas. A programme of 9 reviews has been agreed: • Ward 15 (Children's Ward) Royal Alexandra Hospital • Bus de-regulation and its effect on transport services in Renfrewshire • The newly-introduced speed limits in Brookfield (A761) • Restricting access to the Council's cycle of workscheme • Fly tipping in the countryside and at known fly-tipping spots • Housing repairs by Council and outside contractors • Japanese Knotweed in our landscapes and gardens • Maintenance of multi-occupancy accommodation • The effectiveness of Fair Trade
		Performance reviewed each year by Audit, Scrutiny and Petitions Board	Annually, a report is submitted to the Audit, Scrutiny and Petitions Board which summarises the Council's performance and sets out actions which will be taken to improve performance for those indicators in the bottom quartile (ranked 25th-32nd).
		Local Area Committees	The Council's local area committees act as a focus for community consultation, including an open session at each ordinary meeting where members of the public can raise issues in relation to Council services.
		Complaints procedure / form	Scottish Public Service Ombudsman has issued new guidance on complaints handling and has asked all local authorities to move towards a 2 stage complaints

		process. The new procedure was implemented from April 2013. The time taken to respond to complaints is monitored by services. An annual report is submitted to the Audit, Scrutiny & Petitions Board on our annual complaints data. The latest report was presented to Board on the 15th February 2016.		All investigations of complaints against the Council by the Scottish Public Services Ombudsman are laid before the Scottish Parliament, and reported to the Audit, Scrutiny and Petitions Board. When a complaint has been upheld the Ombudsman's recommendations are implemented. An analysis of complaints received is submitted to the CMT annually. Services are encouraged when dealing with a complaint to accept responsibility where things have gone wrong, make changes (where appropriate) in procedures, rectify the situation if possible and apologise to the complainant.		The Public Service Improvement Framework was rolled out across the Council. Implementation of the PSIF improvement plans will improve service delivery.		process. The new procedure was implemented from April 2013. The time taken to respond to complaints is monitored by services. An annual report is submitted to the Audit, Scrutiny & Petitions Board on our annual complaints data. The latest report was presented to Board on the 15th February 2016.
			Ombudsman reports					
				Public Service Improvement Framework				
1.3	Ensuring that the authority makes best use of resources and that taxpayers and service users receive excellent value for money							
1.3.1	Decide how value for money (VFM) is to be measured and make sure that the authority or partnership has the information that is needed to review value for money and performance effectively. Measure the environmental impact of policies, plans and decisions.	Audit, Scrutiny and Petitions Board reviews					The Audit, Scrutiny and Petitions Board prepares an annual programme of reviews. Members suggesting an area for review must identify the purpose and objectives of the review and the intended outcome. The Board takes a common sense approach to reviewing decisions and policies and the process provides the opportunity for elected members to examine the various functions of the Council, to ask questions on how decisions have been made, to consider whether service improvements can be put in place and makes recommendations as appropriate. For each review the Chief Executive appoints a lead officer to assist members of the board to identify potential issues and questions to be asked of witnesses. Following each review a report is prepared by the lead officer on behalf of the Board. If appropriate, minority or dissenting views are recorded.	
		Board reports					At the end of each report to policy boards, services are required to state whether the content of the paper has implications on various issues.	
		Benchmarking / peer review					Services across the Council are involved in both formal and informal benchmarking arrangements through for example, the Association for Public Service Excellence. Development and Housing Services participate in the Scottish Housing Best Value Network (SHBVN) annual benchmarking process. The Council has also been	

		heavily involved in the development of the Local Government Benchmarking Framework and the subsequent benchmarking groups. This provides national benchmarking information on a range of indicators covering service delivery, cost and customer satisfaction.
	Scotland Excel	The Council is the lead authority for Scotland Excel, which was set up to deliver Best Value public services by securing cost reductions, improving best practice procurement capacity and capability, and creating a forum and communication medium for positive engagement with suppliers.
	Efficiency Statement	The Council produces and publishes an Annual Efficiency Statement which reports on its efficiency projects and activities and seeks to quantify the level of efficiency gains achieved by the Council over the period.

PRINCIPLE 2: Members and officers working together to achieve a common purpose with clearly defined functions and roles

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
2.1	Ensuring effective leadership throughout the authority and being clear about executive and non-executive functions and of the roles and responsibilities of the scrutiny function.		
2.1.1	Set out a clear statement of the respective roles and responsibilities of members generally and of senior officers	Code of conduct for employees and Councillor's Code of Conduct	The Council has adopted a code of conduct for its employees. In addition, the Councillors' Code, which was introduced by the Ethical Standards in Public Life etc. (Scotland) Act 2000, sets out a protocol for relations between councillors and employees. A new code of conduct was approved by the Scottish Parliament and came into effect on 21 st December 2010.
		Protocol for Relationships between Political Groups, Elected Members and Officers	The Council's elected member and inter-party protocols and protocol for member/officer relations have recently been reviewed. These protocols were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12 th November 2014.
		Guidance for Council employees on election duties.	Prior to any election Guidance to Council Employees on various issues associated with elections is issued covering political neutrality, use of Council resources, support to councillors, publicity and visits to council premises by election candidates.
		Code of corporate governance	The Council also complies with this requirement through its Code of Corporate Governance which details the organisation's governance arrangements. This is in line with national guidance and is updated on an annual basis.
		Scheme of delegation	The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated or have been reserved to the Council, functions have been delegated to Boards and committees, the chief executive, directors and heads of service and other officers, including statutory appointments of officers. The Scheme is reviewed on a regular basis. A review of the Council's decision making structure was undertaken and agreed at the meeting of the Council in December 2012 incorporating changes of the scheme of delegation to Boards. The scheme is regularly reviewed and a full review was carried out in 2015 which resulted in a revised scheme being approved by Council on 25 September 2015. This addressed changes arising from a number of major initiatives including: the expansion of Renfrewshire Leisure Limited to include

			cultural and other related services and facilities; the creation of an Integration Joint Board as part of the implementation of health and social care integration; the merger of the Education Service with those elements of the Social Work service relating to children and families and criminal justice that are remaining within the Council; and the Council's involvement in the Glasgow and Clyde Valley City Deal.
2.2	Ensuring that a constructive relationship exists between authority members and officers, and that the responsibilities of members and officers are carried out to a high standard.		
2.2.1	Determine a scheme of delegation and reserve powers within the constitution, including a formal schedule of those matters specifically reserved for the collective decision of the authority, taking account of relevant legislation and ensure that it is monitored and updated when required	Scheme of administration/delegation	The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated or have been reserved to the Council, functions have been delegated to Boards and committees, the chief executive, directors and heads of service and other officers, including statutory appointments of officers. The most recent version of the scheme was approved by Council on 25 September 2015.
2.2.2	Making the Chief Executive responsible and accountable to the authority for all aspects of operational management	Conditions of employment, scheme of delegation, statutory provisions, and job description/person specification	The Chief Executive has responsibility as head of the paid service for all aspects of operational management.
		Annual review	The Chief Executive is subject to a facilitated annual review by the leaders of the political groups at which objectives are agreed and reviewed.
		Covalent Performance Management System	The Chief Executive and members of the Corporate Management Team are able to monitor a wide range of performance information from the corporate performance management system, Covalent, such as Statutory Performance Indicators, Local Government Benchmarking indicators, Local Outcome Improvement Plan indicators and operational indicators.

2.2.3	Develop protocols to ensure that the leader and chief executive (or equivalent) negotiate their respective roles early in the relationship and that a shared understanding of roles and objectives is maintained.	Councillor's Code of Conduct, code of Conduct for Employees member/officer protocol, and elected members protocol Inter-party protocol.	The Council complies with this requirement through the Councillors' Code of Conduct, Code of Conduct for employees and its Member/officer protocol. In 2007, the Council introduced an inter-party protocol which sets out the rights and responsibilities of Councillors and political groups in the course of conducting council business; and an elected member protocol which sets out good practice guidelines in relation to multi-member ward issues. These protocols were last revised on 14 January 2009, following consultation with elected members. The Council's elected member and inter-party protocols and protocol for member/officer relations have been reviewed. As these protocols dealt with similar issues, these were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12th November 2014. The Chief Executive and Head of Policy & Commission also holds weekly meetings with the Leader and Depute Leader of the Council.
2.2.4	Make a senior officer (the section 95 officer) responsible to the authority for ensuring that appropriate advice is given on all financial matters, for keeping proper financial records and accounts and for maintaining effective systems of internal financial control	Section 95 responsibilities Statutory provision, statutory reports, budget documentation Audit reports and Audit, Scrutiny and Petitions Board	The Director of Finance and Resources is responsible for Section 95 responsibilities; financial and budget matters. In terms of the Section 95 responsibilities the Director of Finance and Resources complies by submitting accounts by the statutory deadline, receiving a clean audit certificate, and presenting a balanced budget to the Council by the statutory date for the setting of the Council Tax. The Director of Finance and Resources also provides budget monitoring information to relevant Policy Boards throughout the year. In terms of the Public Sector Internal Audit Standards, the Council's Chief Auditor submits an annual report to the Audit, Scrutiny and Petitions Board on the activities of internal audit to demonstrate performance and containing a view on the overall adequacy and effectiveness of the council's framework of governance, risk management and control. Again, in terms of the above standards, regular reports are submitted to the Audit, Scrutiny and Petitions Board in relation to the findings of the Council's internal and external auditors which detail the main issues arising.

2.2.5	Make a senior officer (usually the monitoring officer) responsible to the authority for ensuring that agreed procedures are followed and that all applicable statutes and regulations are complied with	Monitoring officer provisions and job description/person specification, statutory provision	Head of Corporate Governance acts as Monitoring Officer in terms of the Local Government and Housing Act 1989 and as detailed in his job description. He is responsible for advising the Council on the legality of its decisions and providing guidance to councillors and officers on the Council's powers. He is also responsible for ensuring that the council's governance arrangements are reviewed regularly.
		Standing orders relating to contracts	A further review of the Standing Orders Relating to Contracts in light of the Public Contracts (Scotland) Regulations 2015, the Procurement (Scotland) Regulations 2016, the Concession Contracts (Scotland) Regulations 2016 and statutory guidance made under and in terms of the Procurement Reform (Scotland) Act 2014 will be undertaken and the Council agreed at its meeting held on 25 February 2016 that it be delegated to the Procurement Sub-Committee to approve the changes required to the Standing Orders Relating to Contracts as a result of the review.
		Procedural Standing Orders	The Council has approved procedural standing orders which determine how the business of meetings of the Council and its boards will operate. These are based on provisions contained in the Local Government (Scotland) Act 1973. Revisions to the Procedural Standing Orders were agreed the Council in December 2013.
		Financial regulations	The Council has in place financial regulations which set out the responsibilities of the Director of Finance and Resources, who has been appointed as the 'proper officer', along with the responsibilities of the Chief Executive, directors and other authorised people for the financial affairs of the Council. These regulations also set out the responsibilities of the Leadership Board, the Audit, Scrutiny and Petitions Board and the various policy boards for our financial affairs. These were most recently reviewed in September 2015 and agreed at Council.

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
2.3	Ensuring relationships between the authority, its partners and the public are clear so that each know what to expect of the other.		
2.3.1	Develop protocols to ensure effective communication between members and officers in their respective roles.	Code of Conduct for Employees, Councillor's Code of Conduct and member/officer protocol Inter-party protocol	The Council currently complies with this requirement through its code of conduct for employees. The Councillors' Code, which sets out a protocol for relations between councillors and employees, has been issued to all elected members. In 2007, the Council introduced an inter-party protocol which sets out the rights and responsibilities of Councillors and political groups in the course of conducting council business; and an elected member protocol which sets out good practice guidelines in relation to multi-member ward issues. These protocols were last revised on 14 January, 2009 following consultation with elected members. The Council's elected member and inter-party protocols and protocol for member/officer relations have been reviewed. As these protocols dealt with similar issues, these were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12th November 2014.

2.3.2	Ensure that an established scheme for remuneration of members and officers and an effective structure for managing the process including an effective remuneration panel (if applicable) are in place	Members' allowance scheme	The Council currently complies through its scheme for member allowances and procedural documents. The Allowances and Expenses Regulations require that the Council may only reimburse claims for allowances and expenses where the expenditure has been incurred by an elected member in performing any approved duty. These Regulations also require all Councils to publish information on councillors' salaries, allowances and expenses on their website by 1 June in each year in respect of the previous financial year.
		Pay and grading structure and appeals procedure	A key objective of the 1999 "Red Book" Agreement between the Scottish Employers and the trade unions was the introduction of a fair and non-discriminatory pay and grading structure based on the outcomes of a jointly developed job evaluation scheme. Following collective agreements being reached with the relevant trade unions, the Council introduced a new, fair and non-discriminatory pay and grading structure with effect from 1 April 2006 for all employees. A Job Evaluation Appeal Procedure for officers was also jointly agreed with the trade unions and has been implemented.
2.3.3	Ensure that effective mechanisms exist to monitor service delivery	Covalent	The Council has a well-developed performance management system in place called Covalent, which is actively used by services across the Council to monitor service improvement plans, strategies, actions plan and scorecards.
		Corporate Management Team spotlight meetings	The Corporate Management Team spotlight meetings monitors' progress against the Council plan priorities. The CMT scrutinise cross cutting thematic areas such as the LGBF, Self-Directed support to assess current performance and where improvements could be made.
		Performance Scrutiny Framework for SIPs	The Council has a comprehensive performance scrutiny framework in place for service improvement plans. These cover: (i) Spring- Review progress of Service Plan implementation and report the Service Improvement Plans covering the next three years to Board. (ii) Autumn – report to Board the mid-year point progress to allow elected member to scrutinise performance against targets and due dates.

		Annual reports – Community Plan and Local Outcome Improvement Plan	An annual report is presented to the Community Planning Partnership Board on the Local Outcome Improvement Plan and the Community Plan, which demonstrates the progress being made by the Council and its partners in respect of key areas of activity. The Community Plan 2013-2023 links its activities to 6 priorities or themes. 6 monthly update reports are also presented to thematic boards.
		Audit, Scrutiny and Petitions Board	The Audit, Scrutiny and Petitions Board also reviews performance. The Council's performance in terms of the local government benchmarking framework indicators which are independently evaluated by Audit Scotland, is reported to the Audit, Scrutiny and Petitions Board every year, with the last report being presented on 15th February 2016.
		LAGAN	LAGAN monitors the majority of Council services complaints handling process, to ensure that any complaints are answered promptly and are collated on one system.
2.3.4	Ensure that the authority's vision, strategic plans, priorities and targets are developed through robust mechanisms, and in consultation with the local community and other key stakeholders, and that they are clearly articulated and disseminated.	Council plan refresh	The Council Plan refresh was approved by Council on 17th December 2015, it sets out the overarching strategic vision and objectives of the Council. The plan is structured around themes 'A better future and a better Council'. It highlights the ten priorities for the Council over the next 18 months, describing how we will achieve outcomes for residents. The plan is filtered throughout the organisation through Service Plans and to operational plans.
		Community Plan and Local Outcome Improvement Plan	The Community Plan, which was agreed by Council in June 2013, was based upon extensive research and community consultation which identified the key issues facing Renfrewshire. Five Strategic Needs Assessment Days were carried out between February and May 2012, attended by members of the Community Planning Executive Group and other officers. At the SNA Days, the Executive Group received challenging presentations on five priority themes from specialist external organisations, academics and professionals from partner organisations and discussed priorities for action in the new community plan/LOIP. There was also extensive consultation via community groups, with over 950 people from 50 community groups being consulted on the outcomes identified within the plan.
		Communications Strategy	An internal communications strategy was recently approved by CMT. Communications play a major part in delivering the new plans by promoting its key messages. Effective communications will help to make the vision and outcomes a reality by supporting council services, encouraging behavioural change and developing new levels of stakeholder engagement.

		Service specific strategies and plans have also been developed and informed through the Community Planning process and through wider consultation mechanisms such as the Public Services Panel, community planning conferences and through online consultations e.g. Local Development Plan. This process has been strengthened through the 5 local area committees that were created as part of the decentralised approach to decision making. This allows consultation and performance review to be undertaken at a more localised level. The Council reviewed and updated its consultation strategy, to reflect new practices and plans for development, and this was approved at Leadership Board in 2009. It sets out its broad approach for engaging with stakeholders. It provides a framework within which services can develop consultation practices and procedures appropriate to the specific requirements of the services being delivered, and users of those services.
	Decentralisation – local area committees	
	Consultation Strategy and new Stakeholder Engagement Framework	The current Consultation Strategy contains 6 priorities for improving the consultation that we do. Priority 4 is called "Targeting Different Audiences" and is about including hard to reach underrepresented groups in consultation. This includes young people, Black and Minority Ethnic communities, disabled people and special interest groups. This priority recognises that hard to reach groups often require more innovative methods of consultation in order to fully engage with them and services will, where possible, tailor their approach to individual customer groups. The Council uses an e-consultation tool which enables the Council and its partners to develop the role of on-line consultation. A consultation toolkit has also been developed as a quick reference guide for staff undertaking consultation activities, which was updated in 2014. The toolkit focuses on the different contexts in which consultation takes place, and the most appropriate ways to undertake consultation and engagement exercises, particularly bearing in mind the target consultees. An i-learn course has also been developed and is available for staff to access for training. One of the key success measures of the Council Plan refresh is to involve customer at the heart of service re-design. Part of this will be to develop a stakeholder engagement framework. Work is already underway on the review of current consultation practices across the organisation.

2.3.5	When working in partnership, ensure that members are clear about their roles and responsibilities both individually and collectively in relation to the partnership and to the authority	Document section on the Committee Management Information System (CMIS)	Information is contained in the document section on the Committee Management Information System (CMIS) Role, Duties and Liabilities of Company Directors. This information was updated in 2009 when relevant provisions of the Companies Act were brought into force. In addition, Minutes of Agreement set out the rights, duties, powers liabilities and obligations of parties to these Agreements. On 12 August, 2009 the General Management and Finance Policy Board approved a framework for assessing representation on arms length external organisations.
2.3.6	When working in partnership ensure that there is clarity about the legal status of the partnership; and ensure that representatives of organisations both understand and make clear to all other partners the extent of their authority to bind their organisation to decisions.	Document section on the Committee Management Information System (CMIS) Minutes of agreement and Councillor's Code of Conduct	Information is contained in the document section on the Committee Management Information System (CMIS) Role, Duties and Liabilities of Company Directors. This information was updated in 2009 when relevant provisions of the Companies Act were brought into force. In addition, Minutes of Agreement set out the rights, duties, powers, liabilities and obligations of parties to these Agreements. The Code of Conduct for Councillors requires that where an elected member is appointed or nominated by the Council as a member of another body or organisation that the elected member is bound by the rules of conduct of these organisations. Elected members must continue to observe the rules of the Code in carrying out the duties of these bodies. On 12 August, 2009 the General Management and Finance Policy Board approved a framework for assessing representation on arms length external organisations.

PRINCIPLE 3: Promoting values for the authority and demonstrating the values of good governance through upholding high standards of conduct and behaviour

	Requirements of corporate	Evidence of meeting requirement:	Demonstration of annual compliance:
3.1. Ensuring authority members and officers exercise leadership by behaving in ways that exemplify high standards of conduct and effective governance.			
3.1.1	Ensure that the authority's leadership sets a tone for the organisation by creating a climate of openness, support and respect.	Council Plan and Corporate Induction	The Council complies with this requirement through the Council Plan which is introduced to all new employees through the Corporate Induction programme. The programme is now provided on-line via the Council's intranet, using the 'i-learn' facility. Employees who do not have immediate access to a computer can arrange this at a library or at a school office for teaching staff. Facilitated training days can also be arranged for employees without any access to a computer. The Council's vision and key themed priorities are explored in the induction modules. The Council's publication scheme, specifies the classes of information which the authority makes available to the public, how that information is made available and whether there is a charge for the information. The scheme was reviewed and agreed in June 2013. Meetings of the Council and its boards are open to members of the public and they are entitled to a copy of the agenda and reports prepared by officers which deal with items on the agenda unless items are to be discussed which contain exempt or confidential information. The agenda and minutes are available on the Council's website. Renfrewshire Council conducts an employee survey to listen to employees and drive improvement across the council. The Council undertook an extensive survey in 2013 across all services which gave an opportunity for employees to give their views and suggestions. Detailed analysis of the results took place, areas for improvement identified and improvement actions developed. The Council engages with the recognised trade unions through a number of forums including Joint Negotiating Board non teaching, Joint negotiating committee for teachers, Corporate Health and Safety Committee and corporate and departmental trade union liaison meetings. These forums provide the opportunity for employee representatives to engage in discussion and debate on matters relating to the councils workforce.
		Publication scheme and Minutes and agendas	
		Employee Survey	
		Engagement with trade unions	

3.1.2	Ensure that standards of personal conduct and personal behaviour expected of members and staff, of work between members and staff and between the authority, its partners and the community are defined and communicated through codes of practice.	Employee Code of Conduct, Protocol on member / officer relations and Code of conduct for employees and Councillor's code of conduct	The Council currently complies with this requirement by having a code of conduct for its employees, which is issued to all new employees. In addition, the Councillors' Code sets out a protocol for relations between councillors and employees. The General Management and Finance Policy Board at its meeting held on 17 November 2010 agreed a revised code of conduct for employees on the acceptance of gifts and hospitality. The Council's elected member and inter-party protocols and protocol for member/officer relations have been reviewed. As these protocols dealt with similar issues, these were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12th November 2014.
		Complaints policy and Anti fraud and corruption policy	An internal complaints procedure for employees and an anti-fraud strategy are in place
		Inter party protocol and Elected member protocol	In 2007, the Council introduced an inter-party protocol which sets out the rights and responsibilities of Councillors and political groups in the course of conducting Council business and an elected member protocol which sets out good practice guidelines in relation to multi-member ward issues. The Council's elected member and inter-party protocols and protocol for member/officer relations have been reviewed. As these protocols dealt with similar issues, these were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12th November 2014.
		Elected member training and development and induction programme	A programme of induction training was provided for Councillors throughout May/June 2012, including mandatory training in relation to Planning, Appeals and Licensing. A series of "Introductions to Services" and a programme of briefings from officers and community planning partners were offered during the duration of the year. An annual register of training undertaken by Councillors is published on our website in June each year. The Council has adopted the CPD framework for Councillors designed by the Improvement Service. A training programme for Councillors is in place for January to June 2016. Details of training undertaken are published with the Register of Interests in June each year and are available on our website at www.renfrewshire.gov.uk

	MTIPD / MDP 2/360 review	The council continues to optimise employee development through the continuation of MDP, MTIPD and 360 degree performance reviews and by encouraging employees to be involved in activities and projects to prepare them for future roles and to enhance their current skills.
	Induction	A number of E-Learning modules are now available to employees to support their learning and development. This includes a comprehensive E-Learning Induction module for employees which covers terms and conditions and the various key policies that are in place.
	Local Area Committee guidelines for operation	Guidelines have been prepared, in relation to the operation of the Council's 5 local area committees which deal with membership and representation, conduct and operation of meetings, the roles of community representatives, community planning partners and council services, support to local area committees. A code of conduct for community representatives has been developed based on the principles of public service, selflessness, integrity, objectivity, accountability and stewardship, openness, honesty, leadership and respect. Guidance with regard to community representatives' conflicts of interest has also been issued. A code of conduct has also been developed for members of the local licensing forum based on the principles of public service. A Code of Conduct for Community Councillors has also been introduced as part of a Scheme for the Establishment of Community Councils, based on the national model Scheme introduced by the Scottish Government in 2009. This sets out the minimum standard of personal conduct and personal behaviour expected of residents who represent their area as members of a community council.

3.1.3	Put in place arrangements to ensure that members and employees of the authority are not influenced by prejudice, bias or conflicts of interest in dealing with different stakeholders and put in place appropriate processes to ensure that they continue to operate in practice.	Councillors' Code of conduct Code of conduct for employees Inter party protocol Elected member protocol	The Council currently complies with this requirement by having a code of conduct for its employees. The Councillors' Code, which sets out a protocol for relations between councillors and employees, has been issued to all elected members.
		Protocol on inter-party protocol Training for elected members	The Council's elected member and inter-party protocols and protocol for member/officer relations have been reviewed. As these protocols dealt with similar issues, these were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12 th November 2014.
		Register of interests	As an aide-memoire to members regarding registration and declaration of interests, all Council and Board agendas since August, 2009 have included an item in relation to declarations of interest. The Head of Corporate Governance wrote to members in May 2011 relative to advice by the Standards Commission for Scotland that Minutes should include a brief explanation of the individual nature of the interest and to assist members the agenda item has been modified to remind them to provide such an explanation on every occasion the interest is declared. The Head of Corporate Governance also issues a reminder every six months reminding members about updating their register of interests.
		Equality and Human Rights Impact assessment	Equality and Human Rights impact assessments are undertaken for all new policies and procedures to ensure that there is no direct or indirect risk of discrimination. New guidance was issued to support services in conducting impact assessments.

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
3.2	Ensuring that organisational values are put into practice and are effective		
3.2.1	Develop and maintain shared values including leadership values for both the organisation and staff reflecting public expectations, and communicate these with members, staff, the community and partners	Council Plan Community Plan Local Outcome Improvement Plan Communication planner/strategy Councillors' Code of conduct Code of conduct for employees Local Area Committee guidelines for operation	The organisation complies with this statement through its Council Plan which sets out its priorities and objectives. While the Plan not only lists a number of formal values, it also does describe fully the type of organisation that the Council wants to be, and how it intends to achieve this. The Council Plan refresh was agreed in December 2015. The Council has developed an internal communications strategy which will ensure that partners, residents and employees are aware of the priorities and know how they can contribute towards achieving outcomes. Similarly, the Council has agreed a number of shared priorities and outcomes with its community planning partners and residents, which are outlined in the Community Plan. Again, whilst these do not list a number of shared values, they do however demonstrate the spirit into which these agreements have been entered into by all partners and major consultation local community groups. A communications plan/timeline was developed to improve our internal communications, and in particular, to promote and develop the awareness of both customers and employees with regards to the Council's priorities. It is now being refreshed on a regular basis. A new communications strategy has been developed. The Council has a protocol for Relationships between elected members, political groups and officers which was approved at the Finance & Resources Policy Board on 12th November 2014. A code of conduct for community representatives on local area committees has been developed based on the principles of public service, selflessness, integrity, objectivity, accountability and stewardship, openness, honesty, leadership and respect. Guidance with regard to community representatives' conflicts of interest has also been issued. A code of conduct has also been developed for members of the local licensing forum based on the principles of public service and was agreed by the Forum on 16th September 2009. A Code of Conduct for Community Councillors has also been introduced as part of

			a new Scheme for the Establishment of Community Councils, based on the national model Scheme introduced by the Scottish Government in 2009. This sets out the minimum standard of personal conduct and personal behaviour expected of residents who represent their area as members of a community council.
3.2.2	Put in place arrangements to ensure that systems and processes are designed in conformity with appropriate ethical standards, and monitor their continuing effectiveness in practice	Protocol for Relationships between Political Groups, Elected Members and Officers	Any alleged contraventions of the Ethical Standards in Public Life etc (Scotland) Act 2000 would be referred for investigation to the Commissioner for Ethical Standards in Public Life. And thereafter for consideration by the Standards Commission appointed by Scottish Ministers. Where a hearing involving members of Renfrewshire Council has taken place, the outcome of this is reported to the Council. Since August, 2009 all Council and Board agendas include an item in relation to declarations of interest.
		Register of Interests	Councillors hold public office under the law and must observe the rules of conduct stemming from the law, the Code of Conduct for Councillors and any guidance from the Standards Commission and the rules, standing orders and regulations of the Council. In addition, the Council has developed an inter party protocol which highlights that Political Groups have the responsibility not to require individual councillors to vote on party lines in respect of decisions where group decision-making would be unlawful, contrary to the Councillors' Code of Conduct or against any Council approved guidance; in particular on planning applications, specific regulatory matters, employment issues affecting individuals, all matters coming before the Audit, Scrutiny and Petitions Board or any matter which requires to be determined on the basis of evidence given to or the findings of a forum on which Councillors serve. Members are required to register their interests in terms of the Code of Conduct for Councillors.
		Register of interests for Senior Officers	The Council has a register of interests for Senior Officers (which is completed on a voluntary basis by Directors and Heads of Service) Information contained in the register is subject to Freedom of Information. The register was re-established in November 2013. Officers are contacted on a 6- monthly basis to update the register. The information contained in the register is being reviewed and a report is to be prepared for CMT in May 2016 with recommendations on changes to the information kept on the register whether it should be compulsory.

3.2.3	Develop and maintain an effective standards committee (or ensure the function is undertaken by an appropriate equivalent).	Code of Conduct for Councillors	There is no requirement in Scotland for Councils to establish a standards committee. Any alleged contraventions of the Ethical Standards in Public Life etc (Scotland) Act 2000 would be referred for investigation to the Commissioner for Ethical Standards in Public Life and thereafter for consideration by the Standards Commission appointed by Scottish Ministers. Where a hearing involving members of Renfrewshire Council has taken place, the outcome of this is reported to the Council. This was updated in 2014.
3.2.4	Use the organisation's shared values to act as a guide for decision making and as a basis for developing positive and trusting relationships within the authority.	Code of Conduct for Councillors Code of conduct for employees Protocol for Relationships between Political Groups, Elected Members and Officers Council Plan Community Plan Local Outcome Improvement Plan Service improvement plans	The Council currently complies with this requirement through its Code of Conduct for employees and the Councillors' Code, which sets out a protocol for relations between councillors and employees which has been issued to all elected members. The Council's elected member and inter-party protocols and protocol for member/officer relations have recently been reviewed. These protocols were combined into one composite protocol which was approved at the Finance & Resources Policy Board on 12th November 2014. The Council also complies with this requirement through the Council Plan, Community Plan and Local Outcome Improvement Plan, which were agreed in 2013. The Council Plan highlights the key role that the Council will play in terms of delivering on the key targets and outcomes that it is committed to delivering with its partners, as set out in the Community Plan 2013-2023. Services are required to demonstrate through their service improvement plans how they contribute to the both the Council and Community Plans, and to the achievement of the various outcomes and targets agreed by the Council and its partners through these 2 strategic documents. The various codes of conduct determine how officers and members work within partnerships, and the shared values that they will demonstrate. In addition, there is a requirement for a code of conduct for members of the Integration Joint Board. A code of conduct for community representatives on local area committees has been developed based on the principles of public service, selflessness, integrity, objectivity, accountability and stewardship, openness, honesty, leadership and respect. Guidance with regard to community representatives' conflicts of interest has also been issued.
3.2.5	In pursuing the vision of a partnership, agree a set of values against which decision making and actions can be judged. Such values must be demonstrated by partners' behaviour both individually and collectively.	Codes of conduct	
		Code for members of local area committees	

		Community Plan Local Outcome Improvement Plan	While the Council has not developed a set of agreed values with its partners, it has agreed to work with other organisations in the spirit of partnership to achieve a number of outcomes in Renfrewshire. These have been published through the Community Plan 2013-2023. Community planning structures across Renfrewshire were redesigned to reflect the nature and focus of these agreements and to promote closer partnership working.
		Strategic Partnership arrangements	Within partnerships, specific values may be set out as part of the plan or strategy of that group. Partnership agreements are in place for strategic partnerships involving the Council, for example, North Strathclyde Community Justice Authority, the Clyde Valley Review and Renfrewshire Community Health Partnership. These set out the partnerships' priorities and objectives.
		Code of Conduct for Community Councillors	A code of conduct has also been developed for members of the local licensing forum based on the principles of public service. A Code of Conduct for Community Councillors has also been introduced as part of a new Scheme for the Establishment of Community Councils, based on the national Model Scheme introduced by the Scottish Government in 2009. This sets out the minimum standard of personal conduct and personal behaviour expected of residents who represent their area as members of a community council.

PRINCIPLE 4: Taking informed and transparent decisions which are subject to scrutiny and managing risk

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
4.1	Being rigorous and transparent about how decisions are taken and listening and acting on the outcome of constructive scrutiny.		
4.1.1	Develop and maintain an effective scrutiny function which encourages constructive challenge and enhances the authority's performance overall and that of any organisation for which it is responsible	Audit, Scrutiny and Petitions Board, Policy boards Decentralisation – local area committees Petitions function	The Council has an established Audit, Scrutiny and Petitions Board the terms of reference for which include monitoring and reviewing service delivery, performance, policies and practice and community leadership through monitoring of other public bodies. The Council's policy boards also undertake a scrutiny role as do the five local area committees. The Council has also introduced a petitions function which allows members of the public to raise issues of concern. The process is reviewed on an annual basis and in 2009 following consultation a number of amendments were implemented to increase awareness of and participation in the process, including the 'get involved' campaign. Further consultation was undertaken in 2014 as a result of which the Audit, Scrutiny & Petitions Board agreed that no further changes were required to the procedure, and that the review should take place every two years rather than annually, that all points raised in response to the consultation had been or continued to be dealt with in terms of previous action plans

4.1.2	Develop and maintain open and effective mechanisms for documenting evidence for decisions and recording the criteria, rationale and considerations on which decisions are based	Board Reports, Minutes and agendas	Reports to the Council and all Board meetings provide members with sufficient information on which they are able to take reasoned decisions, including personnel, legal, financial, risk, health and safety and other implications, and provide clear recommendations. Minutes of meetings outline the decisions which have been taken and recorded where decisions contrary to a director's recommendations have been taken by elected members. Revised report templates were issued in late 2013 and came into effect in January 2014. These are now aligned to the new community planning themes and also have required sections on where equality, human rights and privacy impact implications are noted.
		Scheme of delegation	The Council's scheme of delegation ensures that decisions are made at the lowest or most local level consistent with the nature of the issues involved. With the exception of those powers which cannot be delegated or have been reserved to the Council, functions have been delegated to Boards and committees, the chief executive, directors and heads of service and other officers, including statutory appointments of officers. The current version of the scheme of delegations was approved by Council on 25 September 2015.
		Elected members' information bulletin	To reduce the reporting of routine operational matters to policy boards and to allow boards to focus on policy issues, a range of matters including the exercise of delegated authority by officers, are reported to members by means of a regular bulletin rather than a formal report to a policy board.
		Video webcasting of Council meetings	In December 2013, the Council decided to trial webcasting Council meetings to enable anyone to watch the debates, proceedings and decisions taking place. The first webcast took place on 28 February 2014. The trial was evaluated and the Council in May 2014 decided to have a one year pilot commencing at the Council meeting on 9 October 2014. Following successful completion of the pilot, the Council has now agreed to webcast Council meetings.
4.1.3	Put in place arrangements to safeguard members and employees against conflicts of interest and put in place appropriate processes to ensure that they continue to operate in practice	Standing orders Scheme of delegated functions Code of Conduct for Councillors Code of conduct for employees	The Council currently complies through its procedural documentation including: Standing Orders; Standing Orders relating to Contracts; Financial Regulations; Scheme of Delegated Functions; code of conduct for employees and the Councillors' Code, which sets out a protocol for relations between councillors and employees. This code has been issued to all elected members. A new code of conduct was approved by the Scottish Parliament and came into effect on 21st December, 2010. A report to the General Management & Finance Policy Board held on 19th January, 2011 advised members of the principal changes to the

		code. The Council's elected member and inter-party protocols and protocol for member/officer relations are currently being reviewed. As these protocols deal with similar issues, rather than having three separate protocols, they have been combined into one composite protocol which was approved by the Finance & Resources Policy Board on 12 th November 2014 The Ethical Standards in Public Life etc (Scotland) Act 2000 provides for the issue of a Code of Conduct for Councillors. The Code advises on declarations of interests especially those which specify integrity, honesty and openness which are given effect by the requirement for elected members to declare an interest at meetings. Members have been provided with a number of briefings in relation to this aspect of the Code and in particular advising them of their responsibility to make decisions about whether a declared interest prevents the member from taking part in any discussion or voting. Since August, 2009 all Council and Board agendas include an item in relation to declarations of interest.
	Elected member training and development programme including licensing	In addition, the Council has in place a training and development programme for elected members, details of which the Council requires to publish at the same time as publishing information about councillors' salaries, allowances and expenses. All members of the Licensing Board undertook a course of training accredited by the Scottish Ministers within 3 months of their appointment to the Licensing Board.
	Register of interests	Members are reminded in relation to declarations of interest and to keep their register of interests up to date. The Council has a register of interest for Senior Officers (which is completed on a voluntary basis by Directors and Heads of Service). Information contained in the register is subject to Freedom of Information. The register was re-established in November 2013. Officers are contacted every six months to update the register. The content and status of the register is being reviewed with the review being finalised by May 2016.

4.1.4	Develop and maintain an effective audit committee (or equivalent) which is independent of the executive and scrutiny functions or make other appropriate arrangements for the discharge of the functions of such a committee	Audit, Scrutiny and Petitions Board Training programme for Audit, Scrutiny and Petitions Board Training and development programme for officers	The Audit, Scrutiny and Petitions Board functions as the Council's audit committee and has an overview of the internal audit role to ensure that resources are being targeted effectively. The board reviews the Council's internal control mechanisms, approves action where appropriate, considers reports by external auditors and submits recommendations to the Council where this is considered appropriate. The Chief Auditor provides a regular training programme for members of the Board, prepared in consultation with them, to assist them in fulfilling their audit committee role. Issues covered by the training programme during 2015/16 included how to deter Serious and Organised Crime and also a presentation on Fraud Risks The training programme is approved annually by the Board. The council continues to optimise learning and development through the continuation of MDP, MTIPD and 360 degree performance reviews and by encouraging employees to be involved in activities and projects to prepare them for future roles and to enhance their current skills. As the council reshapes and re-sizes through the Better Council Programme, these programmes will be reviewed to ensure fitness for purpose.
4.1.5	Ensure that effective, transparent and accessible arrangements are in place for dealing with complaints.	Complaints procedure Complaints monitoring Reports to Ombudsman	The Scottish Public Service Ombudsman has issued new guidance on complaints handling and asked all local authorities to move to a 2 stage complaints process. The process was officially implemented from April 2013. The process makes the complaints process simpler and more accessible for customers, as we have widened the definition of a complaint, and improved logging of complaints. This means that complaints can now be made in person, over the phone, via e-mail or in writing. There has also been a drive towards frontline handling of complaints. The time taken to respond to complaints is monitored by Services. The Council is also conducting in depth analysis of complaints and will soon be publishing complaints information on the website. An annual report goes to Board. All investigations of complaints against the Council by the Ombudsman are laid before the Scottish Parliament, and reported to the Audit, Scrutiny and Petitions Board. Cases referred to in the SPSO's monthly bulletin are passed if

			appropriate to relevant Heads of Service in order that areas of good and poor practice can be identified.'
4.2	Having good-quality information, advice and support to ensure that services are delivered effectively and are what the community wants/needs		
4.2.1	Ensure that those making decisions whether for the authority or the partnership are provided with information that is fit for the purpose – relevant, timely and gives clear explanations of technical issues and their implications	Reports to Council / boards Annual timetable of board meetings	Reports to the Council and all Board meetings provide members with sufficient information on which they are able to take reasoned decisions, including personnel, legal, risk, financial and other implications relating to the Key Council Plan / Community Plan themes, and provide clear recommendations. An annual timetable covering the various board cycles is approved by the Council and circulated.
4.2.2	Ensure that proper professional advice on matters that have financial or legal implications is available and recorded well in advance of decision making and used appropriately	Reports to board / Council	All reports have a 'frontpiece' which details consultation undertaken by the author of the report in relation to financial and legal implications. Reports are in a standard format in which legal and financial implications (if any) require to be detailed. Revised report templates were issued in late 2013 and came into effect in January 2014. These are now aligned to the new community planning themes and also have required sections on where equality, human rights and privacy impact implications are noted. Pre-agenda meetings are held at which legal and financial issues can be addressed prior to the finalised agenda being issued.
4.3	Ensuring that an effective risk management system is in place		
4.3.1	Ensure that risk management is embedded into the culture of the authority, with members and managers at all levels recognising that risk management is part of their jobs.	"Risk Matters" - the council's Risk Management Policy and Strategy Corporate Risk Register: ▪ Submission report to Board ▪ ¼ reports to CRMG ▪ Midyear report to Board Service Risk Management Plans: ▪ Submission reports to Boards ▪ ¼ reports to SMTs/DMTs ▪ Midyear reports to Boards	The council has a well-established risk management strategy which is subject to routine monitoring and review. Risk Matters is formally reviewed by the Audit, Scrutiny and Petitions Board at periodic intervals of not more than 2 years and annually (interim review) by the Corporate Risk Management Group (CRMG) to ensure it reflects current standards and best practice and fully reflects the rapidly changing environment in local government. Risk Matters is explicit regarding the council's risk management philosophy and regarding members' and managers' responsibilities for risk management. The council maintains, and routinely monitors and reviews its corporate risk

			register and service risk management plans in accordance with Risk Matters.
	Strategic Risk Management Development Plan		The SRMDP underpins Risk Matters. It reflects the development work required to fulfil the Strategic Risk Management Objectives outlined in Risk Matters. Progress on the SRMDP is monitored by the CRMG on a Quarterly basis.
	CRMG		The Corporate Risk Management Group oversees the council's risk management framework on behalf of the Corporate Management Team. The Group oversees the ongoing development, monitoring and review of the corporate risk register and facilitates an escalation process whereby risk can be moved between corporate or service level. The Group monitors Risk Management Key Performance Indicators.
	Risk Management Annual Report		A report on the effectiveness of the council's risk management framework is provided to the Audit, Scrutiny and Petitions Board on an annual basis.
	Board paper template Project Management Framework Partnership Risk Management Training & Development Risk communications		-The Council's Board paper template includes a 'risk implications' section. -The PMF provides guidance on project risk management. -Partnership risk management resources are available on Renfo -e-learning risk management course available in addition to other opportunities - Risk Management Articles are included in the Audit and risk Newsflash.
	Financial Regulations and Codes		The Financial Regulations require each Director to review their management of risk annually and provide the Director of Finance and Corporate Services with an annual risk management plan for the forthcoming year. A template is used to aid consistency and ensure robustness of approach across all services. The template is also available for use by associated bodies.
4.3.2	Ensure that arrangements are in place for whistle-blowing to which staff and all those contracting with the authority have access	Whistle blowing policy	The Council complies with this requirement by having a whistle blowing policy which is part of the employees' code of conduct.

4.4. Using their legal powers to the full benefit of the citizens and communities in their areas			
4.4.1	Actively recognise the limits of lawful activity placed upon them by, for example, the ultra vires doctrine but also strive to utilise their powers to the full benefit of their communities	Scheme of delegation Standing Orders Procedural standing orders Financial regulations Policy Board reports	The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate. In addition, each of the Council Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be checked. Each report has a section on legal implications. The frontispieces to reports require that community planning partners are consulted in the preparation of reports where appropriate and reports must outline community/council plan implications.
4.4.2	Recognise the limits of lawful action and observe both the specific requirements of legislation and the general responsibilities placed on authorities by public law.	Scheme of delegation Standing orders Procedural standing orders Financial regulations Board reports Training and development programme for members. Monitoring officer	The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate. In addition, each of the Council Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be checked. Each report has a section on legal implications. In addition, the Council has a programme of training and development for elected members in place. The Head of Corporate Governance acts as Monitoring Officer in terms of the Local Government and Housing Act 1989 and as detailed in his job description. He is responsible for advising the Council on the legality of its decisions and providing guidance to councillors and officers on the Council's powers.
4.4.3	Observe all specific legislative requirements placed upon them, as well as the requirements of general law, and in particular to integrate the key principles of good administrative law -rationality, legality and natural justice -into their procedures and decision making processes	Scheme of delegation Standing orders Procedural standing orders Financial regulations Board reports Training and development programme for members.	The Council complies with this requirement in terms of its scheme of delegated functions, standing orders relating to contracts, financial regulations and procedural standing orders which are kept under review and updated as appropriate. In addition, each of the Council Boards has a dedicated solicitor who reviews reports in order that the vires of proposed actions can be checked. Each report has a section on legal implications. In addition, the Council has a programme of training and development for elected members in place.

PRINCIPLE 5: Developing the capacity and capabilities of members and officers to be effective.

	Requirements of corporate governance:	Evidence of meeting	Demonstration of annual compliance:
5.1	Making sure that members and officers have the skills, knowledge, experience and resources they need to perform their roles well.		
5.1.1	Provide induction programmes tailored to individual needs and opportunities for members and officers to update their knowledge on a regular basis.	Corporate Induction programme Member training and development programme MTIPD/MDP2/360 reviews	The Council complies with this requirement through the Corporate Induction programme and through wider training programmes for both officers and elected members. The OD strategy outlines a proposal to review existing approaches to people development. The transitional arrangements will continue to apply existing MTIPD/MDP performance review processes to ensure that all learning and development needs are identified and actioned and that service improvement and career pathways are discussed and promoted. Development of an evidence based appraisal process, aligned to the Council plan priorities and linked through a 'golden thread' approach to individual performance, is integral to the overall review of the Councils approach to workforce development.
5.1.2	Ensure that the statutory officers have the skills, resources and support necessary to perform effectively in their roles and that these roles are properly understood throughout the authority.	i-learn Training key policies that are in place. Job description – Chief Executive Scheme of delegation Management Development Programme MTIPD / MDP/360 reviews	A number of E-Learning modules are now available to employees to support their learning and development. This includes a comprehensive E-Learning Induction module for employees which covers terms and conditions and the various The courses offered provide an opportunity for officers to update their knowledge as and when required. Statutory appointments of officers are detailed in the Council's scheme of delegation and this is reviewed on a regular basis. The Council has developed a core competency framework as part of its management development programme. As part of the competency -Customer / Community Focus, one of the sub-competencies is Governance which requires the need to demonstrate understanding and ensures compliance with all regulatory, ethical and social requirements. The OD strategy outlines a proposal to review existing approaches to people development. The transitional arrangements will continue to apply existing MTIPD/MDP performance review processes to ensure that all learning and development needs are identified and actioned and that service improvement and career pathways are discussed and promoted. Development of an evidence based

			appraisal process , aligned to the Council plan priorities and linked through a ' golden thread ' approach to individual performance , is integral to the overall review of the Councils approach to workforce development.
5.2 Developing the capability of people with governance and responsibilities and evaluating their performance, as individuals and as a group.			
5.2.1	Assess the skills required by members and officers and make a commitment to develop these skills to enable roles to be carried out effectively	Members' induction Regular update sessions	A training and development programme for members is in place. This is based on a rolling programme with an initial induction being undertaken after the local elections. Meetings are also held with all Council services in relation to members' training and follow up training is undertaken as required. In addition, services hold regular seminars for members on specific service issues.
		Within partnerships, specific values may be set out as part of the plan or strategy of that group.	A series of information leaflets has been issued to elected members and they have access to the document section on the Committee Management Information System (CMIS)
		Training and development plan for members / Individual Development Plans	A programme of induction training was provided for Councillors throughout May/June 2012, including mandatory training in relation to Planning, Appeals and Licensing. A series of "Introductions to Services" and a programme of briefings from officers and community planning partners was offered during the remainder of the year. An annual register of training undertaken by Councillors is published on our website in June each year.
		Audit, Scrutiny and Petitions Board Training programme	The Council has adopted the CPD framework for Councillors designed by the Improvement Service. A training programme for Councillors is in place for January to June 2016.
		MTIPD/MDP2 / 360 reviews	The OD strategy outlines a proposal to review existing approaches to people development. The transitional arrangements will continue to apply existing MTIPD/MDP performance review processes to ensure that all learning and development needs are identified and actioned and that service improvement and career pathways are discussed and promoted. Development of an evidence based appraisal process , aligned to the Council plan priorities and linked through a ' golden thread ' approach to individual performance , is integral to the overall review of the Councils approach to workforce development.

5.2.2	Develop skills on a continuing basis to improve performance, including the ability to scrutinise and challenge and to recognise when outside expert advice is needed	Training plan for members MTIPD/MDP2 / 360 review	We comply with this requirement through our training programme for members and the MTIPD/MDP2 and 360 review and training programmes for employees.
5.2.3	Ensure that effective arrangements are in place for reviewing the performance of the executive as a whole and of individual members and agreeing an action plan which might, for example, aim to address any training or development needs	Covalent performance management system Corporate Management Team/ Council Plan scorecard Public Service Improvement Framework Self evaluation of the Community Planning Board Audit, Scrutiny and Petitions Board review programme Member training and development programme. Petitions function	Performance information from across services is monitored by the Chief Executive and her Corporate Management Team using the Council's performance management system, Covalent. The system is used to monitor strategic PIs, statutory indicators and operational indicators. All services in the Council are using PSIF to review various aspects of their services, including performance. Cycle 1 and 2 are now complete and action plans are being monitored. A recent development has been the start of a large scale self evaluation process leading to the development of an improvement plan to assess the high level partnership working and governance arrangements functioning of the Renfrewshire Community Planning Board. This process will be managed jointly by the national Improvement Service and officers from the Chief executive's Service. The Audit, Scrutiny and Petitions Board agrees an annual programme of activities which includes areas for specific investigation. The Audit, Scrutiny and Petitions Board also has a written intimation procedure in respect of which any member of the Board may request that a particular matter be considered by the Board. Each of the policy boards has a scrutiny function and the local area committees also perform this role. A training and development programme for members is also in place. The Council has also introduced a petitions function which allows members of the public to raise issues of concern.

5.3 Encouraging new talent for membership of the authority so that best use can be made of individual skills and resources in balancing continuity and renewal.			
5.3.1	Ensure that effective arrangements are in place designed to encourage individuals from all sections of the community to engage with, contribute to and participate in the work of the authority	Consultation strategy and new stakeholder engagement framework	Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums, service user groups, Community Planning process, Complaints Procedure, and Community Councils. The Council reviewed and updated its consultation strategy, to reflect new practices and plans for development, and this was approved in 2014. It sets out its broad approach for engaging with stakeholders. It provides a framework within which services can develop consultation practices and procedures appropriate to the specific requirements of the services being delivered, and users of those services. It was published on Renfo and shared with partners. Within the current Consultation Strategy action plan priority 4 is called "Targeting Different Audiences" and is about including hard to reach underrepresented groups in consultation. This includes young people, Black and Minority Ethnic communities, disabled people and special interest groups. This priority recognises that hard to reach groups often require more innovative methods of consultation in order to fully engage with them and services will, where possible, tailor their approach to individual customer groups. The Council procured an e-consultation tool which enables the Council and its partners to develop the role of on-line consultation. The Consultation Strategy action plan contains 6 priorities for improving the consultation that we do. Priority 4 is called "Targeting Different Audiences" and is about including hard to reach underrepresented groups in consultation. This includes young people, Black and Minority Ethnic communities, disabled people and special interest groups. This priority recognises that hard to reach groups often require more innovative methods of consultation in order to fully engage with them and services will, where possible, tailor their approach to individual customer groups. The Council procured an e-consultation tool which enables the Council and its partners to develop the role of on-line consultation. We have also developed a consultation toolkit as a quick reference guide for staff undertaking consultation activities.. The toolkit focuses on the different contexts in which consultation takes place, and the most appropriate ways to undertake consultation and engagement exercises, particularly bearing in mind the target consultees. Council services engage and consult with communities in a number of ways including: Public Services Panel, Focus Groups, Tenants and Residents Forums,

		service user groups, Community Planning process, Complaints Procedure, and Community Councils. The Policy and Commissioning services are currently undertaking a review of existing consultation approaches to ascertain their effectiveness and to establish best practice which could be applied across the organisation. This is part of the development of a stakeholder engagement framework.
	Decentralisation – local area committees.	One of the key ways in which the Council has encouraged local people to participate in local decision making, is through the creation of 5 local area committees. The committees give local people and groups more input into the delivery of services within their own area, including the right to review and monitor performance and to be consulted at a local level wherever possible.
	Petitions function	The Council has a petitions function which allows members of the public to raise issues of concern.

5.3.2	Ensure that career structures are in place for members and officers to encourage participation and development	Workforce planning strategy	The Council's organisational development strategy 2016-2019 outlines key priorities to assist the Council in ensuring that a robust approach to workforce planning is embedded across all services. The outline plan , highlights three key areas for development and implementation and placing workforce planning , people development and development and implementation of an eve dice based appraisal process , in the top ranking priorities. This approach will support the Council to meet the key challenges faced now and in the future in the context of ensuring the Council has a workforce with the right people , with the right skills , in the right place , at the right time and is a flexible and adaptable workforce able to deliver change, meet service demand and customer expectation.
		MTIPD/MDP2	The OD strategy outlines a proposal to review existing approaches to people development. The transitional arrangements will continue to apply existing MTIPD/MDP performance review processes to ensure that all learning and development needs are identified and actioned and that service improvement and career pathways are discussed and promoted. Development of an evidence based appraisal process , aligned to the Council plan priorities and linked through a ' golden thread ' approach to individual performance , is integral to the overall review of the Councils approach to workforce development.
		Learning and Development Opportunities	The Council's L&D team as part of the wider Organisational Development Service, delivers a wide range of tailored in house learning and development opportunities and solutions which all employees can access throughout the year to assist in addressing identified development/performance needs.
		Pay and Grading model	The increase of the Living Wage (LW) by the LW alliance in December 2015 , led to the requirement for a further review of the pay model. A review of the Pay & grading model is underway with the aim of integrating the living wage and to eliminate any risk of inequality.

PRINCIPLE 6: Engage with local people and other stakeholders to ensure robust public accountability.

	Requirements of corporate governance:	Evidence of meeting requirement:	Demonstration of annual compliance:
6.1	Exercising leadership through a robust scrutiny function which effectively engages local people and all local institutional stakeholders, including partnerships, and develops constructive accountability relationships.		
6.1.1	Make clear to themselves, all staff and the community to whom they are accountable and for what	Council Plan Community Plan Local Outcome Improvement Plan	The Council Plan and Community Plan confirm to our employees and to local communities, what the Council is trying to achieve with its partners for Renfrewshire. We communicate progress on this through the Annual Report on Community Plan, and also through Local Area Committees and community planning conference events. Progress on delivering on the priorities in the Council Plan refresh will be reported to the Leadership Board on a regular basis. The Plan highlights the key priorities, targets and success measures that it has committed to deliver on.
		Annual Accounts	Our annual accounts also set out what and to whom the Council is accountable.
		Scheme of Delegation Board structure	This is also detailed in the Scheme of Delegation and through information on board membership and structure which is published on our website.
		LACs / Scheme of Decentralisation	The Council's scheme of decentralisation was introduced in April 2008, establishing five statutory local area committees to promote the well-being of the area and ensure that services meet the needs of the residents of that area. The local area committees are responsible for: promoting active citizenship; shaping services around the needs of residents; promoting enhanced coordination and scrutiny of public services at a local level; funding local projects and distributing grants from delegated local area committee budgets. LACs prioritise the distribution of their resources in accordance with community needs identified in their respective local action plans and community plan key priorities.
		Results from specific local consultations published	The results from specific local consultation exercises are published on our website, for example on issues within relevant board reports. The www.renfrewshire.gov.uk/haveyoursay section of the website lists consultation exercises that are currently underway and gives details of the results from previous exercises. The Public Service Panel (PSP) section of the website lists the questions asked of PSP members, the findings and how we are using their feedback.

6.1.2	Consider those institutional stakeholders to whom the authority is accountable and assess the effectiveness of the relationships and any changes required	Independent evaluation	The Council is independently evaluated by bodies such as the Care Inspectorate, Education Scotland, Audit Scotland and the Scottish Public Services Ombudsman considers complaints against the Council.
		Shared Risk Assessment	Governance and accountability is one of the Best Value characteristics as set out by Audit Scotland. During 2015/16 a shared risk assessment was carried out by the Local Area Network, which consists of auditors and inspectors from all scrutiny bodies that engage with Renfrewshire Council (e.g. Education Scotland, SWIA, Audit Scotland). The resulting Local Scrutiny Plan 2016/17 reports that the Council is low risk in terms of requiring external scrutiny.
		Community planning structures Membership of Scottish Government Groups	The Council engages regularly with partner organisations across the public, private and voluntary sector, through community planning structures. These were updated in 2013 to reflect the focus of the Community Plan 2013-2023. The Council also actively participates and has fostered relationships with the Scottish Government.
6.1.3	Produce an annual report on the activity of the scrutiny function	Audit, Scrutiny and Petitions Board programme	The Audit, Scrutiny and Petitions Board agrees an annual programme of activities. The Board receives on an annual basis reports from Audit Scotland and the Accounts Commission, the Ombudsman and the Standards Commission for Scotland. The Audit, Scrutiny and Petitions Board also prepares an annual report on its activities.
		Audit Scotland reviews	Audit Scotland produces an annual review of local authority audits which is reported to the Audit, Scrutiny and Petitions Board each year.
6.2	Taking an active and planned approach to dialogue with and accountability to the public to ensure effective and appropriate service delivery whether directly by the authority, in partnership or by commissioning.		
6.2.1	Ensure clear channels of communication are in place with all sections of the community and other stakeholders, and put in place monitoring arrangements and ensure that they operate effectively	Communications channels	The Council communicates with members of the community and its stakeholders (and vice versa) through a number of mechanisms including: • Renfrewshire Magazine – issued to all households across Renfrewshire • Tenant Forums • Community Planning Groups • Community Councils • Local Area Committees • Council Website

		• Complaints procedure • Public performance reports • Customer Service Centre and Customer Contact centre An internal communications strategy has been developed on the approached the Council will use to engage with staff.
	Internal Communications strategy	The Scottish Public Service Ombudsman has issued new guidance on complaints handling and asked all local authorities to move to a 2 stage complaints process. The process was officially implemented from April 2013. The process makes the complaints process simpler and more accessible for customers, as we have widened the definition of a complaint, and improved logging of complaints. This means that complaints can now be made in person, over the phone, via e-mail or in writing. There has also been a drive towards frontline handling of complaints.
	Complaints Procedure	
	Registered Tenants' Organisations	Registered Tenants' Organisations (RTOs) send delegates to a Council Wide Forum (CWF) once a year, where all general issues relating to housing policy, service performance of service development are discussed. An Executive Committee (made up of 2 RTO delegates from each Neighbourhood Housing Forum and two owner-occupiers who are also tenant representatives) determines the agenda for the CWF meeting, and acts as a 'sounding board' for tenant opinion between CWF meeting. The annual CWF will continue to enable RTO's to engage with Council officers and discuss issues of relevance on a Renfrewshire Wide basis, whilst there will be further local consultative events to encourage and increase tenant participation and engagement. In accordance with guidance from the Scottish Housing Regulator and the arrival of the Scottish Social Housing Charter, a Tenants Scrutiny Panel was established as the platform for delivering customer scrutiny of our performance in meeting Charter outcomes. There are also nine Neighbourhood Housing Forums which place greater focus on the day-to-day issues which matter to tenant representatives, for example, particular problems with empty properties or antisocial behaviour, rather than strategic matters. All tenant and resident groups which meet the Council's registration criteria in full are invited to send two representatives to their local Neighbourhood Housing Forum. Officers from Development and Housing Services liaise with other Council services and partner organisations about issues raised by tenant representatives at the Forums. Other Council officers or external partners will be invited to attend, where

			there are specific issues relating to their service being discussed. The Neighbourhood Housing Forums are responsible for: - monitoring performance in relation to housing services and monitoring progress in respect of local housing initiatives - monitoring progress on Estate Actions Plans (these are used in some areas by housing management staff to co-ordinate action to deal with specific local problems) - agreeing and prioritising small scale improvement works which are funded through Neighbourhood Forum Budgets We recognise that we should regularly monitor and evaluate how our formal tenant participation structure is operating, and consequently we will carry out regular reviews of the effectiveness of the current structure. In winter 2015 a Tenants Satisfaction Survey (TSS) was conducted, results from the 2015 TSS indicated a clear preference for tenants wishing to be consulted on issues that may affect them directly on an individual basis. We will carry out another TSS during 2017. The Customer Engagement Strategy, approved by The Housing and Community Safety policy board in August 2010, is being implemented with the aim of building on existing good practice to engage more effectively with all customers (not just those involved in tenants' organisations) and other service users. In August 2015 we advised the Housing and Community Safety Policy Board of the intention to review our 2010 Strategy. Work is ongoing to introduce a refreshed strategy in full consultation with tenants and stakeholders. Our 'Quality Circles' initiative is ongoing and inspections continue in our high rise flats and our sheltered housing complexes. The Quality Circle inspections provide the platform for residents to become involved in improving services which directly affect them, and the model also attracted attention from other local authorities and RSLs who are keen to learn from our experience and develop similar initiatives.
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6.2.2	Hold meetings in public unless there are good reasons for confidentiality	Meetings held in public	All meetings of the Council and its Boards are held in public unless, in terms of the Local Government (Scotland) Act 1973 the meeting takes a decision to exclude the press and public. Where it is recommended that a matter be held in private, the reason for this is identified on the agenda for the meeting and in the minutes. The Council's scheme of decentralisation was introduced in April 2008 establishing five statutory Local Area Committees (LACs) to promote the well-being of each LAC area and ensure that services meet the needs of the residents of that area. The LACs are responsible for promoting active citizenship; shaping services around the needs of residents; promoting enhanced coordination and scrutiny of public services at a local level; and funding local projects and distributing grants from delegated local area committee budgets. All full Council meetings are webcast and an archive of previous Council meetings are available on our website.
6.2.3	Ensure that arrangements are in place to enable the authority to engage with all sections of the community effectively. These arrangements should recognise that different sections of the community have different priorities and establish explicit processes for dealing with these competing demands.	Consultation and engagement mechanisms Consultation toolkit Community planning structure - Renfrewshire Forum for Empowering Communities	Council services engage and consult with communities in a number of ways including: Public Service Panel, Focus Groups, Tenants and Residents Forums, service user groups, Community Planning process, Complaints Procedure, and Community Councils. Members of the public are also able to contact the Council through the website and are able to take part in consultations through the e-consultation system or complete complaints forms. A consultation toolkit was developed as a quick reference guide for staff undertaking consultation activities. The toolkit focuses on the different contexts in which consultation takes place, and the most appropriate ways to undertake consultation and engagement exercises, particularly bearing in mind the target consultees. An i-learn course has also been developed and is available for staff to access for training. Renfrewshire Forum for Empowering Communities is taking a lead role in giving local communities a voice in Renfrewshire. It provides meaningful, sustained and effective engagement with communities and citizens. It values the knowledge, skills and capacity and potential that our communities have and seeks to build on the commitment and confidence evident in local groups and organisations. The aim is to localise decision making and accountability as far as possible and work co-operatively with communities. The Empowering Communities Board is led by Engage Renfrewshire, our 3rd sector interface. The forum acts as a sounding board of the Community Planning Partnership in the development of community capacity building, consultation and communication. At community planning

			conferences, community planning partners engage with individuals and representatives from local community and voluntary sector organisations. Our recent thematic conferences included over 330 participants.
	Decentralisation – local area committees		Decentralisation and the 5 local area committees provide an opportunity for the Council and its partners to engage with residents on a localised basis.
	Petitions function		The Council has a petitions function which allows members of the public to raise issues of concern.
6.2.4	Public Services Panel Consultation strategy and toolkit	Establish a clear policy on the types of issues they will meaningfully consult on or engage with the public and service users about including a feedback mechanism for those consultees to demonstrate what has changed as a result.	The Council complies with this requirement through its consultation framework which encompasses the Public Services Panel, online consultation facilities and guidance and advice is available through the current corporate consultation strategy and toolkit.
	Online consultation		Feedback on online consultations is available through the website, and feedback on the Public Services Panel is undertaken through the website and by sending newsletters to Panel members.
	Petitions function of Audit, Scrutiny and Petitions Board		The Petitions function of the Audit, Scrutiny and Petitions Board provides an opportunity for individual members of the public to raise issues of concern with the Council either as individuals or on behalf of an organisation.

6.2.5	On an annual basis, publish a performance plan giving information on the authority's vision, strategy, plans and financial statements as well as information about its outcomes, achievements and the satisfaction of service users in the previous period.	It's all about you – annual PPR document Council Plan, Community plan, Local Outcome Improvement Plan Service Improvement Plan - Outturn report Performance Indicator Report Annual accounts Satisfaction ratings Inspection / audit results	The Council reviewed its approach to public performance reporting and implemented an approach based on customer feedback. Our annual 'its all about you' PPR report is more accessible, easier to read, and focused on key indicators which the public most want to know about. A full report was published on our website for our 2014/15 data. The Council provides regular updates covering performance in terms of delivering on the Council Plan, and in conjunction with partners, on the Community Plan / Local Outcome Improvement Plan. Each service also produces an outturn report annually, which summarises performance achieved against its service improvement plan. These updates are reported to the relevant policy board for the service in Spring each year and are available online. A report summarising the Council's performance against the Local government benchmarking framework indicators is also submitted to the Audit, Scrutiny and Petitions Board, and made available on the Council's website. The Council also complies with this requirement through the publication of its Annual Accounts, through the regular submission of budget reports to Policy Boards, the submission of the annual audit review and other audit reports to the Council and / or Audit, Scrutiny and Petitions Board as appropriate and by publishing performance information on our website. Services assess satisfaction with the activities that they undertake through regular consultation or service monitoring activities. Customer satisfaction is measured annually. Members of the Public Services Panel are asked to report their satisfaction with individual Council services and with the Council overall. The results of these findings are published on the Council website. We also assess the satisfaction ratings as part of the national Scottish Household Survey by the Scottish Government. Independent inspection reports from bodies such as Education Scotland are also published on the Council website.
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6.2.6	Ensure that the authority as a whole is open and accessible to the community, service users and its staff to ensure that it has made a commitment to openness and transparency in all its dealings, including partnerships, subject only to the need to preserve confidentiality in those specific circumstances where it is proper and appropriate to do so	Minutes and agendas available online and at reception points. Publications Scheme Public can attend Board/Council meetings Plans and strategies published on Council website. Freedom of Information requests	The Council complies with this requirement by ensuring the minutes and agendas of all Board and Council meetings are available to the public, and by ensuring that key documents are also available through its publication scheme. Board and Council meetings are also open to the public. A range of information, policies, strategies and plans are available on the Council website. The Council also actively participates and responds positively to Freedom of Information requests received.
		Consultations	Members of the public and businesses are able to take part in consultations by invitation or voluntarily online.
		Complaints procedure	Service users and members of the public can also use our complaints procedure to pass on any complaints, comments or suggestions. The Scottish Public Service Ombudsman issued new guidance on complaints handling and asked all local authorities to move to a 2 stage complaints process. The process was officially implemented from April 2013. The process makes the complaints process simpler and more accessible for customers, as we have widened the definition of a complaint, and improved logging of complaints. This means that complaints can now be made in person, over the phone, via e-mail or in writing. There has also been a drive towards frontline handling of complaints.
		Public performance reporting	The Council reviewed its approach to public performance reporting and implemented an approach based on customer feedback. The reports are more accessible, easier to read, and focused on key indicators which the public most want to know about. These reports are uploaded onto the Council websites in an accessible format.
	Local area committees		The Council's scheme of decentralisation which established five local area committees allows members of the public to raise issues at an 'open session' held at each ordinary meeting. All meetings are held in public. Agendas are produced in a preferred format for representatives who have a visual impairment.

6.3 Making best use of human resources by taking an active and planned approach to meet responsibility to staff			
6.3.1	Develop and maintain a clear policy on how staff and their representatives are consulted and involved in decision making.	Employee survey	Renfrewshire Council conducts an employee survey on to listen to employees and drive improvement across the council. The Service undertook an extensive survey in early 2013 across all services which gave a new opportunity for employees to give their views and suggestions. Detailed analysis of the results has taken place, areas for improvement identified and improvement actions developed.
		Staff Panel	A number of services hold regular staff panels to engage and consult with a representative panel, the outcome and discussions of these meetings are then shared with the wider service.
		Trade unions e.g. Joint Consultative Board	The Council also has a Joint Consultative Board and a Joint Negotiating Committee for Teachers.
		Public Services Improvement Framework	The Council rolled out the Public Service Improvement Framework (PSIF) across all services, excluding schools, sport services and museum services. PSIF is a self- assessment framework which is based on the key concepts which underpin the European Foundation for Quality Management model, as well as the criteria set by the Investors in People Standard and Customer Service Excellence standard. The framework has helped services identify what is working well and what needs to improve. PSIF is a key vehicle by which to drive employee involvement, particularly in terms of putting forward suggestions for improvements to services. The self-assessment process that underpins PSIF, requires a team of staff from all levels and divisions of a Service to be involved in determining how their service needs to improve. The Council has now rolled out cycle 2, and improvement plans are being actioned.

To: Audit, Scrutiny and Petitions Board

On: 25 April 2016

Report by: Chief Auditor

Heading: Compliance with the Code of Corporate Governance

1. Summary

- 1.1. Corporate Governance is the system by which local authorities direct and control their functions and relate to their communities. The Council's Local Code of Corporate Governance came into effect formally on 1 April 2002.
- 1.2. The Director of Finance and Resources has responsibility for reporting annually to the Audit, Scrutiny and Petitions Board on compliance with the Code and any changes to the Code that may be necessary to maintain it and ensure its effectiveness in practice. In addition, the Council's Chief Auditor has responsibility to review independently and report to the Audit, Scrutiny and Petitions Board annually, to provide assurance on the adequacy and effectiveness of the Code and the extent of compliance with it.
- 1.3. Internal Audit has reviewed the adequacy and effectiveness of the revised Code which is being presented to the Audit, Scrutiny and Petitions Board on 25 April 2016. Based on our sample check of the evidence used to demonstrate compliance, we would confirm that the Council complies with the requirements of the Local Code of Corporate Governance. In addition, it is evident that the Local Code has been subject to review and updating in line with developments in best practice and any revised Council Policies.
- 1.4. The Director of Finance and Resources endorses the Chief Auditor's recommendation that the Local Code should continue

to be subject to an annual review to ensure that it continues to reflect developments in best practice in governance.

2. Recommendations

- 2.1 Members are invited to note the contents of this report.
-

3. Background

- 3.1. The Council's Local Code of Corporate Governance came into effect formally on 1 April 2002.
- 3.2. In 2007, CIPFA (Chartered Institute of Public Finance and Accountancy) in conjunction with SOLACE (Society of Local Authority Chief Executives and Senior Managers) published a revised Corporate Governance Framework – “Delivering good governance in Local Government”. The Council's Local Code was updated in line with this best practice framework.
- 3.3. CIPFA, in conjunction with SOLACE, recognised that authorities of different types and geographical areas are subject to separate legislative arrangements and in 2008, published a guidance note for Scottish Authorities to complement their Corporate Governance Framework. The Council's Local Code of Corporate Governance has been reviewed and updated in line with this guidance note and also to reflect any updated Council policies.
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Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning** - None
- Children and Young People** – None
- Community Care, Health and Wellbeing** – None
- Empowering our Communities** – None
- Greener** – None
- Jobs and the Economy** - None

Safer and Stronger – This report provides assurance that the governance arrangements in place show a clear commitment to following governance best practice guidance and of promoting the involvement of customers, staff and partners in service delivery.

4. **Legal** - None

5. **Property/Assets** - None

6. **Information Technology** - None

7. **Equality & Human Rights**

The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. **Health & Safety** – None

9. **Procurement** - None

10. **Risk** - None

11. **Privacy Impact** – None

Author: Karen Campbell – 01416187016

To: Audit, Scrutiny and Petitions Board

On: 25 April 2016

Report by: Chief Auditor

Heading: Summary of Internal Audit Findings for Quarter to end of March 2016

1. Summary

1.1 In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. To comply with this requirement Internal Audit submits regular reports on the findings and conclusions of audit engagements to the Audit, Scrutiny and Petitions Board.

1.2 Appendix 1 attached to this report provides a summary of internal audit findings in relation to final reports issued for those engagements completed during the period 1 January – 31 March 2016

1.3 In addition to the reports listed in the Appendix, Internal Audit has an ongoing commitment to:

- A range of corporate and service initiatives;
- Progressing of information security matters in partnership with ICT and Legal Services;
- The regular provision of advice to departmental officers;
- The provision of internal audit services to the associated bodies for which Renfrewshire Council is the lead authority and to Renfrewshire Leisure Ltd;
- Co-ordination of the Council's corporate risk management activity;
- Management of the counter fraud team;
- Management of the risk management and insurance team.

2. **Recommendations**

- 2.1 Members are invited to consider and note the Summary of Audit Findings reported during the quarter from 1 January to 31 March 2016.
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** - effective internal audit is an important element of good corporate governance.
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.
11. **Privacy Impact** – None

Author: Karen Campbell – 01416187016

Appendix 1

Renfrewshire Council

Internal Audit Service

Quarterly Update for Audit, Scrutiny and Petitions Board

Final Audit Reports issued from 1 January– 31 March 2016

Category	Service	Audit Title	Main Issues	Rec's agreed
Systems Audits	Children Services	Community Payback Orders	- A review was undertaken on the arrangements for the administration of community payback orders. - It was found that although there was an adequate system in place for the administration of Community Payback Orders, some weaknesses were identified in terms of compliance with the National Standards, when breach proceedings had to be implemented and also with regard to the recording of information on SWIFT. Management agreed to address these issues.	Yes
		Secondary School – Assessment Procedures	The Scottish Qualification Authority (SQA) indicated that it was their intention to undertake a full systems verification visit at a High School following concerns they had regarding the internal assessment and verification of a particular course. Internal Audit were requested to undertake a validated self assessment of the arrangements in place at the school for managing systems and resources to meet the SQA's quality assurance criteria and make any necessary recommendations for improvement.	Yes

			- The SQA's quality assurance criteria requires that all processes and procedures are extensively documented and it was ascertained that many of the expected processes were in place but were not formally documented. Consequently, a reasonable level of assurance can be provided from the work undertaken. It was the Auditor's opinion the majority of the procedures could be standardised across the authority and as a result it was agreed with Management that an authority wide quality manual should be developed. This work is currently ongoing. - It should be noted that SQA Officers have since visited the school and have given positive written feedback to Management regarding the actions that are being taken.	
	Finance and Resources	Capital Accounting	An audit was undertaken reviewing the arrangements in place for the accounting for capital assets. The audit identified that satisfactory arrangements were in place for the correct accounting for capital assets and no key risks were identified	N/A
	Community Resources	Asset Management	- At the request of management, this review focussed on the arrangements in place for the council's statutory compliance obligations, for both public buildings and housing tenanted properties. It should be noted that during the review, the responsibility for this task transferred to Community Resources. The aim of this review was to ensure that the appropriate officers were fully aware of their roles and that there is an adequate system in place to ensure that statutory reviews are carried out in line with the Councils statutory compliance obligations. - It was found that the current arrangements for monitoring statutory compliance performance are fragmented and would benefit from enhanced arrangements for reporting on performance to Senior Management to allow for better	Yes

			strategic oversight and good governance. Furthermore, the controls in place to ensure that the council can demonstrate and evidence compliance with the statutory inspection regime are currently not adequate; this is partly due to a lack of clarity regarding the roles and responsibilities of site responsible officers for undertaking the checks and retaining the evidence of those checks and the interface with the Corporate Landlord Team. To ensure that risks relating to this area of the Council's business are clearly understood and managed, it was recommended that a risk assessment of the statutory compliance responsibilities should be undertaken. Community Resources management agreed to coordinate the implementation of the recommendations across the appropriate services as a priority and Internal Audit will undertake some further work to ensure this has happened.	
ICT Audit	Finance and Resources	CAMIS	- The Corporate Asset Management Information System (CAMIS) is used by the Corporate Landlord section to record and manage maintenance work carried out on public buildings owned or managed by the authority. In particular the system is used to log repairs required and, through the creation of a "job ticket", allocate work internally to Building Services or externally to specialist contractors. - The purpose of this audit was to provide assurance that the application controls are operating as designed and are effective in preventing and detecting weaknesses that could adversely impact on the operation of the system, including any identified information security weaknesses. - Based on the audit work carried out a reasonable level of assurance can be placed upon the control environment. Some further opportunities for improvement were identified	Yes

Investigations	Children's Services/Finance and Resources	Secondary School - Petty Cash	relating to the housekeeping of user access and password security which management agreed to address.	Yes
	Children's Services/Finance and Resources	Primary School – Loss of Monies	- Internal Audit was notified that a High School was unable to reconcile their petty cash imprest upon the departure of the officer responsible and therefore undertook an investigation to ascertain the circumstances and to identify any discrepancies. - The auditor was of the opinion that there was no cash missing as, in the main, they were able to reconcile the petty cash book to the bank statement, with only minor discrepancies evident. However the examination of the records did identify some areas of non compliance with the procedures, namely poor record keeping and a lack of stringent checking on the reconciliation of the petty cash. - Internal Audit was notified that on some dates in October 2015 there were differences between the receipts issued for a school trip and the monies banked at West Primary School. The total difference was £922.29. On 13 November 2015, Internal Audit was further notified that that £100 of staff monies (non council monies) was missing from a drawer in the school office. - The cash remains unaccounted for. The control environment contained significant weaknesses which presented an opportunity for theft and management agreed to consider whether any action should be taken against the Officers involved. The evidence suggests that some monies for which receipts were issued for a school trip were not put into the desk drawer to be banked or were removed before banking. It is our opinion that the losses relating to this trip and staff monies (non council monies) are the result of theft.	Yes

Children's Services/Finance and Resources	Primary School – Loss of Further Monies	- Internal Audit was notified that in February 2016 there was a further difference of £72 between the receipts issued for a school trip and the monies banked at West Primary School referred to above. - An further investigation was undertaken and it was found that a staff member had not followed procedures by failing to record a receipt issued for monies received on the receipts register. The regular checks in place were not sufficient to identify that some monies received were not banked. An addendum report was issued to management to consider in conjunction with the first report	Yes
Children's Services	Secondary School – Assessment allegations	- A letter was received from the Scottish Qualifications Authority (SQA) stating that they had received information expressing concerns about assessment practice within a particular Department in a School and they asked that a detailed review of assessment practices in this Department would be undertaken. - From the records available and discussions with staff, we have concluded that adequate processes were followed which were in accordance with SQA's Internal Verification Guide for Centres. As such we would consider that the allegations made to the SQA are not substantiated and may potentially be vexatious.	Yes
Children's Services	Community Payback Service Allegations	Internal Audit were informed that the service suspected that an employee was allowing service users to undertake paid work out with the Renfrewshire area and using council vehicles and council waste disposal facilities as part of this unauthorised work. The Officer involved admitted to undertaking unauthorised work out with the Renfrewshire area, and using the Renfrewshire Council's vehicle and waste disposal facilities to dispose of materials. He also admitted	Yes

			involving all client groups in these activities. The Employee resigned shortly after the interview. • The risks attached to working with these clients groups, warrants close scrutiny to all procedures and activities. However it was found that the procedures in place did not provide adequate assurance that the activities were being closely monitored by Community Payback Service management. Furthermore, internal control procedures were not sufficiently robust to adequately prevent or detect misuse of Council resources. At the time of this investigation, Management were undertaking a review of this service and agreed to incorporate internal audit's recommended actions into this review.	
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To: Audit, Scrutiny and Petitions Board

On: 25 April 2016

Report by: Director of Finance and Resources

Heading: Audit Scotland Annual Audit Plan 2015/16

1. Summary

- 1.1 Based on their analysis of the risks facing the Council, Audit Scotland have submitted an audit plan which outlines their approach to the audit of the 2015/16 financial statements of the Council and the charities it controls in order to assess whether they provide a true and fair view of the financial position of the council, and also whether they have been prepared in accordance with proper accounting practice i.e. the 2015 Code of Practice on Local Authority Accounting in the UK.
- 1.2 The Plan outlines the responsibilities of Audit Scotland and the council; their assessment of key challenges and risks and the approach and timetable for completion of the audit.
- 1.3 Audit Scotland have also recently published further guidance for elected members with regards the annual accounts, "Why the Accounts Matter" and this report is also attached for members information.

2. Recommendations

- 2.1 Members are asked to note the content of the attached reports.
-

Implications of the Report

1. **Financial** – An unqualified audit opinion demonstrates the council has effective systems of internal control in place.
2. **HR & Organisational Development** - None
3. **Community Planning** – None
4. **Legal** - an audit opinion free from qualification demonstrates compliance with the statutory accounting requirements set out in the Local Government (Scotland) Act 1973.
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** - The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health & Safety** - None
9. **Procurement** – None
10. **Risk** - the audit plan highlights audit issues and risks, and the approach Audit Scotland will adopt in seeking assurance that these risks are being managed.
11. **Privacy Impact** - None

List of Background Papers

- (a) None
-

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Renfrewshire Council

Annual Audit Plan 2015/16

Prepared for Members of Renfrewshire Council

March 2016



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The Accounts Commission is a statutory body which appoints external auditors to Scottish local government bodies (www.audit-scotland.gov.uk/about/ac/). Audit Scotland is a statutory body which provides audit services to the Accounts Commission and the Auditor General (www.audit-scotland.gov.uk/about/).

The Accounts Commission has appointed Brian Howarth as the external auditor of Renfrewshire Council for the period 2011/12 to 2015/16.

This report has been prepared for the use of Renfrewshire Council and no responsibility to any member or officer in their individual capacity or any third party is accepted.

This report will be published on our website after it has been considered by the council. The information in this report may be used for the Accounts Commission's annual overview report on local authority audits published on its website and presented to the Local Government and Regeneration Committee of the Scottish Parliament.

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Summary

financial statements in parallel with the audit of Renfrewshire Council's financial statements.

Introduction

1. Our audit is focused on the identification and assessment of the risks of material misstatement in Renfrewshire Council's financial statements.
2. This report summarises the key challenges and risks facing Renfrewshire Council and sets out the audit work that we propose to undertake in 2015/16. Our plan reflects:
 - the risks and priorities facing Renfrewshire Council
 - current national risks that are relevant to local circumstances
 - changing international auditing and accounting standards
 - our responsibilities under the Code of Audit Practice as approved by the Auditor General for Scotland
 - issues brought forward from previous audit reports.

3. The Charities Accounts (Scotland) Regulations 2006 specifies the accounting and auditing rules for Scottish registered charities. Irrespective of the size of the charity, as a consequence of the interaction of section 106 of the Local Government (Scotland) Act 1973 with the regulations, a full audit is required of all registered charities where the local authority is the sole trustee. Renfrewshire Council presents two sets of financial statements: one contains three common good funds and the other four charitable trusts, with total net assets of £32m and £0.7m, respectively. We audit these

Summary of planned audit activity

4. Our planned work in 2015/16 includes:
 - an audit of the financial statements including opinion on whether:
 - they give a true and fair view of the state of affairs of Renfrewshire Council and its group as at 31 March 2016 and its income and expenditure for the year then ended
 - the accounts have been properly prepared in accordance with the Local Government (Scotland) Act 1973 and the 2015/16 Code of Practice on Local Authority Accounting in the United Kingdom (the Code)
 - reporting the findings of the shared risk assessment process in a Local Scrutiny Plan. This will summarise identified scrutiny risks and/or any changes to the Local Area Network's (LAN's) assessment since last year
 - a review and assessment of Renfrewshire Council's governance and performance arrangements in a number of key areas including: internal controls and adequacy of internal audit
 - provision of an opinion on a number of grant claims and returns, including Whole of Government Accounts
 - reporting of National Fraud Initiative arrangements and results

- collection of relevant financial and performance information to inform Audit Scotland's national reports.

Responsibilities

5. The audit of the financial statements does not relieve management or the Audit, Scrutiny and Petitions Board, as the body charged with governance, of their responsibilities.

Responsibility of the appointed auditor

6. Our responsibilities, as independent auditor, are established by the Local Government (Scotland) Act 1973 and the Code of Audit Practice, and guided by the auditing profession's ethical guidance.
7. Auditors in the public sector give an independent opinion on the financial statements. We also review and report on the arrangements set in place by the audited body to ensure the proper conduct of its financial affairs and to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Responsibility of the Director of Finance and Resources

8. It is the responsibility of the Director of Finance and Resources, as the appointed "proper officer", to prepare the financial statements in accordance with relevant legislation and the Code of Practice on Local Authority Accounting in the United Kingdom (the Code). This means:
 - maintaining proper accounting records

- preparing financial statements which give a true and fair view of the state of affairs of Renfrewshire Council and its group as at 31 March 2016 and its expenditure and income for the year then ended.

Format of the accounts

9. The financial statements should be prepared in accordance with the Code, which constitutes proper accounting practice.
10. Renfrewshire Council prepares a Whole of Government Accounts consolidation pack annually for the Scottish Government. To enable summarisation common accounting principles and standard formats should be used.

Audit Approach

Our approach

11. Our audit approach is based on an understanding of the characteristics, responsibilities, principal activities, risks and governance arrangements of Renfrewshire Council and its group. We also consider the key audit risks and challenges in the local government sector generally. This approach includes:

- understanding the business of Renfrewshire Council and its group and the risk exposure which could impact on the financial statements
- assessing the key systems of internal control, and considering how risks in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how Renfrewshire Council will include these in the financial statements
- assessing and addressing the risk of material misstatement in the financial statements
- determining the nature, timing and extent of the audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements give a true and fair view.

12. We have also considered and documented the sources of assurance which will make best use of our resources and allow us to focus audit testing on higher risk areas during the audit of the financial statements. The main areas of assurance for the audit come from planned management action and reliance on systems of internal control. Planned management action being relied on for 2015/16 includes:

- comprehensive closedown procedures for the council and group financial statements accompanied by a timetable issued to all relevant staff
- clear responsibilities for preparation of financial statements and the provision of supporting working papers
- delivery of unaudited financial statements to agreed timescales with a comprehensive working papers package
- completion of the internal audit programme for 2015/16.

13. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. Internal audit services are provided by the Internal Audit section of the council. We seek to rely on the work of internal audit wherever possible and as part of our planning process we carried out an early assessment of the internal audit function to determine whether it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

14. Overall we concluded that the Council's internal audit service operates in accordance with PSIAS and has sound documentation standards and reporting procedures in place.

15. We plan to place formal reliance on aspects of the work of internal audit in the following areas, to support our audit opinion on the financial statements:

- Non Domestic Rates
- Self-Directed Support Payments
- Payment authorisation
- External funding applications.

16. In respect of our wider governance and performance audit work we also plan to review the findings and consider other areas of internal audit work including:

- review of Local Government Benchmarking indicators
- Corporate Governance Framework
- Workforce planning
- Tendering arrangements.

Materiality

17. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the decisions of users of financial statements. A misstatement or omission, which would not normally be regarded as material by amount, may be important for other

reasons (for example, the failure to achieve a statutory requirement or, an item contrary to law). In the event of such an item arising, its materiality has to be viewed in a narrower context; such matters would normally fall to be covered in an explanatory paragraph in the independent auditor's report.

18. We consider materiality and its relationship with audit risk when planning the nature, timing and extent of our audit and conducting our audit programme. Specifically with regard to the financial statements, we assess the materiality of uncorrected misstatements both individually and collectively.

19. Based on our knowledge and understanding of Renfrewshire Council we have set our planning materiality at £6.37m (1% of gross expenditure).

20. We set a lower level, known as performance materiality, when defining our audit procedures. This is to ensure that uncorrected and undetected audit differences do not exceed our planning materiality. This level depends on professional judgement and is informed by a number of factors including:

- extent of estimation and judgement within the financial statements
- nature and extent of prior year misstatements
- extent of audit testing coverage.

21. For 2015/16 performance materiality has been set at £1.59m. We will report, to those charged with governance, all misstatements identified which are greater than £100,000.

Reporting arrangements

22. The Local Authority Accounts (Scotland) Regulations 2014 (2014 regulations) require that the unaudited annual accounts are submitted to the appointed external auditor no later than 30 June each year. The authority (or a committee whose remit includes audit or governance) is required to consider the unaudited annual accounts at a meeting by 31 August.
23. Local authorities must publish the unaudited accounts on their websites and give public notice of the inspection period.
24. The 2014 regulations require the local authority (or a committee whose remit includes audit or governance) to meet by 30 September to consider whether to approve the audited annual accounts for signature. Immediately after approval, the annual accounts require to be signed and dated by specified members and officers and then provided to the auditor. The Controller of Audit requires audit completion and issue of an independent auditor's report (opinion) by 30 September each year.

25. The authority is required to publish on its website its signed audited annual accounts, and the audit certificate, by 31 October. The local authority is also required to publish a copy of the accounts of its subsidiaries. The annual audit report is required to be published on the website by 31 December.

A proposed timetable for the audit of the 2015/16 financial statements is included at Exhibit 1 below.

Exhibit 1: Financial statements audit timetable

Key stage	Date (all 2016)
Testing and review of internal control systems and transactions	March - April
Meetings with officers to clarify expectations of working papers and financial system reports	March
Consideration of unaudited financial statements by Council	23 June (TBC)
Latest submission date of unaudited council financial statements with complete working papers package	30 June
Progress meetings with lead officers on emerging issues	Weekly during July and August
Final clearance meeting with Chief Executive and Director of Finance and Resources	6 September
Issue of ISA 260 and draft Annual Audit Report, agreement of audited unsigned financial statements for Audit, Scrutiny and Petitions Board	8 September
Audit, Scrutiny and Petitions Board	19 September
Approval of accounts for signing at Council meeting	29 September
Independent auditor's report signed	29 September

Key stage	Date (all 2016)
Final Annual Audit Report issued	29 September
Latest date for signing of WGA return by auditor	30 September

26. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the responsible head of service and relevant officers to confirm factual accuracy. A copy of all final agreed reports will be sent to the Chief Executive, Director of Financial and Resources, relevant senior officers, Internal Audit, and Audit Scotland's Performance Audit and Best Value Group.

27. We will provide an independent auditor's report to Renfrewshire Council and the Accounts Commission that the audit of the financial statements has been completed in accordance with applicable statutory requirements. The combined ISA 260 and Annual Audit Report will be issued by 30 September 2016.

28. All annual audit reports produced are published on Audit Scotland's website: www.audit-scotland.gov.uk.

29. Planned outputs for 2015/16 are summarised at [Appendix 1](#).

Quality control

30. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established as part of financial audit procedures. This is to provide reasonable

assurance that those professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews and has been subject to a programme of external reviews by the Institute of Chartered Accountants of Scotland (ICAS).

31. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We do, however, welcome feedback at any time and this may be directed to the engagement lead, Brian Howarth.

Independence and objectivity

32. Auditors appointed by the Accounts Commission must comply with the Code of Audit Practice. When auditing the financial statements, auditors must also comply with professional standards issued by the Auditing Practices Board (APB) and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has in place robust arrangements to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Assistant Auditor General, who serves as Audit Scotland's Ethics Partner.

33. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. In significant cases we would change the audit team, however where there are potential issues that are not fundamental to the delivery of the audit, we advise the senior finance officer of the circumstances and of the steps we have taken to manage this. We are not aware of any other such relationships pertaining to the audit of Renfrewshire Council.

Audit issues and risks

Audit issues and risks

34. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for Renfrewshire Council. We have categorised these risks into financial risks and wider dimension risks. The financial statements issues and risks, which require specific audit testing, are summarised below and detail contained in [Appendix 2](#).

Financial statement issues and risks

35. **Pressures on preparing the accounts:** At councils, May and June are traditionally busy months for finance teams preparing accounts and supporting documentation for the audit. The following pressures below combine to increase the risk the accounts will not be prepared in time to meet June deadlines, or that all supporting documentation will be not ready for the beginning of the audit:
- The Council meeting planned for 23 June, to consider the unaudited financial statements, may now be brought forward. The revised date is still to be decided but some group information may not be available in time to meet new timescales.
 - There have been changes in finance responsibilities with new staff preparing different parts of the accounts

- Finance staff are also working on procuring and implementing a new enterprise, resource planning system.

36. **Income:** Auditing standards (ISA 240 *The auditor's responsibility to consider fraud in an audit of financial statements*) requires auditors to presume a risk of fraud where income streams are significant. Renfrewshire Council receives the majority of its funding from the Scottish Government, but still receives a significant amount from other sources including council tax income, fees and charges for services and interest and investment income. The extent of income means there is an inherent risk that income could be materially misstated. We will substantively test revenue streams to ensure that income has been completely and accurately recorded.

37. **Holiday Pay:** In 2014 case law developments challenged whether or not the basis on which holiday pay is calculated, is in line with EU law. The Employment Appeal Tribunal ruled that holiday pay should reflect non-guaranteed overtime. The council has now received 355 claims for a 'back-dated' element of the costs. Officers are reviewing the claims but the extent of the liability is currently unknown as currently there have been no cases yet ruled upon in the courts. There is uncertainty over the potential liability and there is a risk that this may be understated in the financial statements or not adequately disclosed.

38. **Valuations:** The financial statements of the Council include valuations for non current assets (property, plant and equipment) and pensions which are determined by professional judgement and include significant assumptions and estimates. There is a risk that

any subjective judgement/error in the valuation assumptions would have a significant impact on the financial statements.

39. **Management override of controls:** Internal Standards on Auditing 240, *The Auditor's responsibilities relating to fraud in an audit of financial statements* states that audit procedures should be responsive to risks related to management override of controls. We will design and perform audit procedures to address these risks at the council.

Wider dimension issues and risks

40. **Financial Sustainability** – In our Annual Report on the Audit for 2014/15 (September 2015) we noted that the council anticipated that recurring savings of around £30 million would be required over the medium term but that overall the financial position is sustainable, currently and in the foreseeable future, based on the short term cashflow position, record of statutory surpluses, stable reserves' position and low level of external borrowing.
41. On 3 March 2016 the council approved a balanced budget of £382 million. This includes additional £8.8m social care funding from the Scottish Government. The underlying saving required is over £20million. Officers now forecast a remaining gap of between £1million to £6million for 2017/18 after the impact of the Better Council Change Programme and debt smoothing strategy. If savings are not realised then there is a risk to the balanced budget.

National performance audit studies

42. Audit Scotland's Performance Audit and Best Value Group undertake a programme of studies on behalf of the Auditor General and Accounts Commission. In line with Audit Scotland's strategy to support improvement through the audit process, we will carry out work to collect relevant financial and performance information to inform Audit Scotland's national reports.

Scotland's Public Sector Workforce

43. In November 2013 the Accounts Commission and Auditor General published a report on Scotland's Public Sector Workforce. The report highlighted a number of key messages on workforce changes across Scotland in the public sector and made a number of recommendations to the Scottish Government, central government bodies, the NHS, COSLA and local authorities.
44. For 2015/16 we will carry out local follow up work, based on the recommendations in the 2013 report. The aim in collecting the follow up information is to provide the Accounts Commission and the Auditor General with an understanding of the impact of the 2013 report and in particular, the extents to which public bodies are implementing the recommendations. The information will be available for use in our sector specific overview reports and within the council's annual audit report.

Financial Reporting & Scrutiny: Why the Accounts Matter

45. The financial accounts are a vital part of the council's accountability framework, and they provide members with the information they require to scrutinise the use of funds in the year and to make budgetary decisions for the future.

46. In 2014/15 councils faced the challenge of producing the accounts to tighter timescales as prescribed by the new accounts regulations. Audit Scotland auditors have said that councils generally responded well to this challenge, bringing forward the completion of the accounts for member approval by 30 September.

47. For 2015/16 we will review and discuss the Audit Scotland paper, *Financial Reporting & Scrutiny: Why the Accounts Matter*. The paper includes a list of questions for elected members to consider when reviewing the accounts. We will request an opportunity to discuss this paper with members of the Audit, Scrutiny & Petitions Board and we expect that members could use the questions in considering the accounts and Annual Audit Report at their meeting in September.

Best Value Intelligence Summary

48. **Audit Work** - As part of Audit Scotland's work on revising the approach to Best Value, for 2015/16 we will develop a baseline intelligence summary of Best Value for each Scottish council. This will involve forming conclusions and judgements about the effect and impact of the Council's arrangements and plans on risks identified. The review will draw upon the extensive knowledge

acquired by the local audit team over the five-year audit appointment to 2015/16. We will also consider the findings from the Shared Risk Assessment (SRA) and the annual audit process.

49. The baseline information collected will support the planning for the next programme of Best Value audit work and will also provide additional insight for the SRA in autumn/winter 2016/17.

Fees and resources

Audit fee

50. Over the past four years, Audit Scotland has reduced audit fees by 24% in real terms, exceeding our 20% target. Due to further refinement of our audit approach we have been able to maintain audit fees for 2015/16 at the same level as last year. This represents an additional real term fee reduction of 1.6%.

51. In determining the audit fee we have taken account of the risk exposure of Renfrewshire Council, the planned management assurances in place, and the level of reliance we plan to take from the work of internal audit. We have assumed receipt of a complete set of unaudited financial statements and comprehensive working papers package by 25 June 2016.

52. The agreed audit fee for the 2015/16 audit of Renfrewshire Council is £354,610. This includes £4,550 and £1,000 for our work on the common good and charitable trust accounts, respectively. Our fee covers:

- the costs of planning, delivering and reporting the annual audit including auditor's attendance at committees
- your organisations allocation of the cost of national performance studies and statutory reports by the Auditor General for Scotland

- a contribution towards functions that support the local audit process (e.g. technical support and coordination of the National Fraud Initiative), support costs and auditors' travel and subsistence expenses.

53. Where our audit cannot proceed as planned through, for example, late receipt of unaudited financial statements or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Audit team

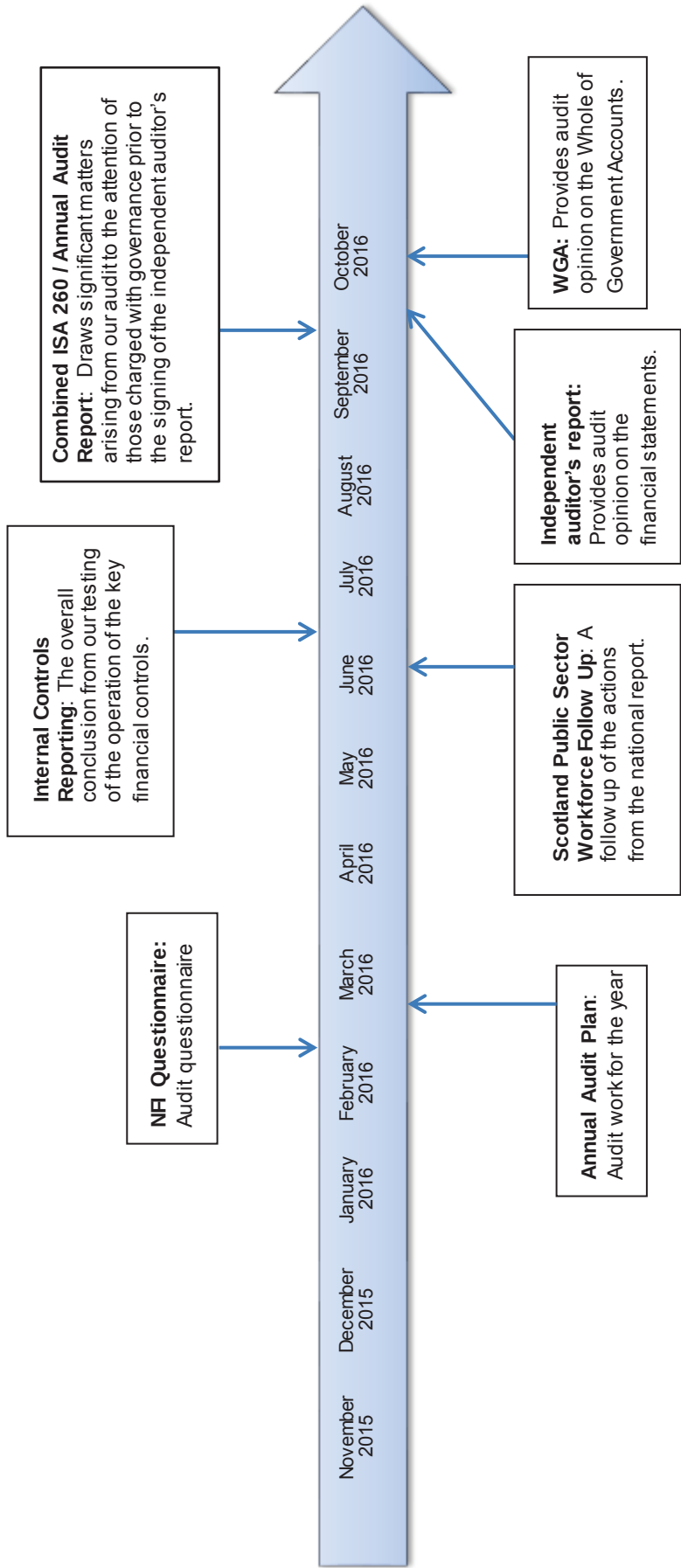
54. Brian Howarth, Assistant Director, Audit Services is your appointed auditor. The local audit team will be led by Anne McGregor who will be responsible for day to day management of the audit and who will be your primary contact. Details of the experience and skills of our team are provided in Exhibit 2. The core team will call on other specialist and support staff as necessary.

Exhibit 2: Audit team

Name	Experience
Brian Howarth, ACMA CGMA <i>Assistant Director (and certifying auditor)</i>	Brian has over 20 years experience of public sector audit across central government, local government, health and the further education sectors. Brian also manages Audit Scotland's Business Improvement Unit and its Professional Standards & Quality Improvement Group.
Anne McGregor, CA <i>Senior/Audit Manager</i>	Anne has over 16 years experience of public sector audit after working in the private sector for 7 years. Her public sector audit experience includes central and government and she has been involved in a number of business improvement projects within Audit Scotland.
Kenny McFall, CPFA <i>Senior Auditor</i>	Kenny has 14 years experience of public sector audit with Audit Scotland, covering local government, central government and health sectors.
Jim Cumming <i>Senior Auditor ICT</i>	Jim has 13 years experience of public sector ICT audit with Audit Scotland, covering local government, health, central government sectors
Kyle McAulay <i>Auditor</i>	Kyle joined Audit Scotland in 2012 as a professional trainee having studied accountancy at Glasgow Caledonian University. He has recently become ICAS exam qualified.
Andrew Kerr <i>Professional Trainee</i>	Andrew joined Audit Scotland in October 2013 and has been involved in local government and central government audits. He is currently studying towards his ICAS qualification.
Andrew Wallace <i>Professional Trainee</i>	Andrew joined Audit Scotland in October 2014 and is currently studying towards his ICAS qualification.

Appendix 1: Planned audit outputs

The diagram below shows the key outputs planned for Renfrewshire Council for financial year 2015/16.



Appendix 2: Significant audit risks

The table below sets out the key audit risks, the related sources of assurance received and the audit work we propose to undertake to address the risks during our audit work.

#	Audit Risk	Source of assurance	Audit assurance procedure
Financial statement issues and risks			
1	Pressures on preparing the accounts Due to changes in finance staff preparing aspects of the accounts and others also working on implementing the new ERP system there is a risk the accounts will not be delivered to meet council deadlines, or insufficient working papers be available.	- Council has delivered to timescales throughout the audit appointment. - Closedown procedures clearly explain work to be done on identifying all transactions for relevant accounting period. - Group boundary assessment currently being reviewed. - Experienced staff still work for the council and available to provide advice when required. - As in previous years, supporting documentation is prepared based on working paper checklist from auditors.	- Meet with finance staff in March to discuss expectations on working papers and review any revised timetable. - Meet with key offices each week during the audit to bring queries to officers' attention early in the audit process. - Review the completeness of submissions in the unaudited financial statements.
2	Income Renfrewshire Council receives a significant amount of income in addition to Scottish	Revenue monitoring reports are presented to relevant policy boards during the year with explanations provided on large or unusual movements.	- We will substantively test revenue streams to ensure that income has been completely and accurately recorded. - We will review the results of the internal

#	Audit Risk	Source of assurance	Audit assurance procedure
	Government funding. The extent and complexity of income means there is an inherent risk of fraud in accordance with ISA240.	- Closedown procedures clearly explain work to be done on identifying all transactions for relevant accounting period. - Internal audit review External Funding applications for EU Leader programme.	audit work and assess if additional work required.
3	Holiday Pay Councils may be liable for 'back-dated' element of holiday pay costs, however there is uncertainty over the potential liability and there is a risk that this may be understated in the financial statements or not adequately disclosed.	The council has received 355 claims and finance staff will liaise with legal services as part of the accounts preparation process for potential progress in legal cases during the year.	- Discussions to be held with Legal services during the financial statements audit. - Assessment of judgements and evaluations made by officers and of the financial liability at 31 March 2016 to ensure completeness and accuracy.
4	Valuations Land, properties and pensions are subject to annual valuation exercises. There is a risk that any subjective judgement/error in the valuations would have a significant impact on the financial statements.	Early management review of estimates and assumptions used by valuers.	Review the work of the management experts used in these areas to enable us to place reliance on these "management experts" in accordance with ISA 500.
5	Management override of controls As stated in ISA 240, management is in a unique position to perpetrate fraud because of management's ability to manipulate accounting records and prepare fraudulent	N/a.	- Detailed testing of journal entries. - Review of accounting estimates for bias. - Evaluating significant transactions that are outside the normal course of business.

#	Audit Risk	Source of assurance	Audit assurance procedure
	financial statements by overriding controls that otherwise appear to be operating effectively.		
Wider dimension issues and risks			
6	Financial Sustainability Council has approved a balanced budget for 2016/17 and officers currently project a remaining funding gap of up to £6m for 2017/18; however, if savings targets are not met and significant changes to assumptions there is a risk to the budgeted position and the ongoing need to deliver savings may have an impact on services and the delivery of strategic priorities.	• 0.3% underspend projected for 2015/16. • Robust governance, change management support and strong financial management arrangements have been put in place to oversee delivery of the Better Council Change Programme. • Debt smoothing strategy remains part of 2016/17 and 2017/18 budget. • Policy Boards and Finance and Resources Policy Board get revenue and capital monitoring reports with projected year-end included in each report. • Objective to 'Continue to protect the financial stability of the Council during a period of further grant reductions' is part of revised Council plan approved by council in December 2015. • Over the course of the next six months the medium-term financial plans will be refreshed.	• Review of detailed budget papers. • On-going discussion with council officers. • Review of detail of savings planned and the progress/ achievement against these.

Appendix 3: Progress on Annual Audit Report Actions

The table below sets out the current position of the action plan points agreed in our 2014/15 annual audit report.

#	Issue/Risk/Recommendation	Management Action/ Response	Current Position
1	Convenor of the Audit, Scrutiny and Petitions Board The convenor of the Audit, Scrutiny and Petitions Board is currently a member of the administration when best practice would be for the convenor to be from the opposition. We recommend that this position is reviewed in the medium term and that the administration following the local government elections in 2017 adopt a policy of having the convenor of the main audit and scrutiny board from the opposition.	The March 2015 Local Government Overview Report, which recommends that convenor come from opposition was included in papers for members of the Audit, Scrutiny and Petitions Board in June 2015. The next local government elections will not take place until 2017. The Head of Corporate Governance will raise with the incoming administration the Audit Scotland recommendations on convenor of audit committees.	There will be no change prior to the 2017 local government elections.
2	Register of interests Register of interests for members are available on the council website but the register for chief officers is not. We recommend that all register of interests are made available on the Renfrewshire Council website.	The council will consider the recommendation taking into account good practice in other public sector organisations and the interaction of public disclosure with other relevant legislation and regulation.	A report was considered by the corporate management team in December 2015 where it was agreed that the Head of Corporate Governance will further consult with chief officers and will report to the CMT prior to the next update of the Register in May 2016.

#	Issue/Risk/Recommendation	Management Action/ Response	Current Position
3	ALEO performance Renfrewshire Leisure Limited was expanded as a newly established Leisure and Cultural Trust in July 2015. Reporting arrangements on the ALEO performance should be reviewed to ensure that the council exercises routine monitoring, overall scrutiny and undertakes periodic review of its ALEO arrangements.	The council agreed in December 2014 revised reporting arrangements for the new Trust which would take effect once it was established. These arrangements will now come into effect, with performance of the Trust being monitored through reports to the Leadership Board.	There have been no reports taken to the Leadership Board to date but a report on progress and plans for monitoring and performance review will be considered by the Leadership Board at their March 2016 meeting.
4	Health and social care integration There are many governance and operational arrangements to be agreed prior to the implementation date of 1 April 2015 and regulations have still to be issued by the Scottish Government. Once regulations are issued plans should be reviewed for progress and resource pressures.	Risk log in place and monitored for progress and emerging risks. Plans are in place for all tasks to ensure implementation by 1 April 2016.	From discussion with officers and review of progress updates, all tasks remain on course for implementation by the 1 April 2016, except for the 2016/17 budget; this depends on the health budget being available but which is not agreed until June. Internal audit reported to the Audit, Scrutiny and Petitions Board in March 2016 that: - the financial governance and assurance arrangements in place were found to be in line with the Act, Regulations and professional guidance. - There is a well established budget setting process within the Council and due consideration was given to all material adjustments.

#	Issue/Risk/Recommendation	Management Action/ Response	Current Position
5	Progress reports on council plan The council plan <i>A Better Future, A Better Council</i> includes over 170 actions. Updates to members focus on key messages only. We recommend that the council considers a revised form of reporting which captures the range of performance across 170 actions. This might include an overall assessment of achievement against the total number of actions and illustrations of actions achieved as well as those not achieved.	As part of the heads of service changes, a new Head of Policy and Commissioning was appointed in June 2015, who will be reviewing performance management arrangements.	The baseline budget was agreed to supporting records and the assumptions made were reviewed and found to be reasonable. A revised council plan was approved by Council in December 2015. It is more focused, includes targets for outcomes and measures (though some new indicators require targets or baseline data) and now includes key projects for the council e.g. City Deal, UK culture bid. Progress will be reported back through the Leadership Board, with more detail continuing to be through service improvement plans and policy boards.

Financial Reporting & Scrutiny: Why the Accounts Matter



Prepared for Local Government
February 2016

Audit Scotland is a statutory body set up in April 2000 under the Public Finance and Accountability (Scotland) Act 2000. We help the Auditor General for Scotland and the Accounts Commission check that organisations spending public money use it properly, efficiently and effectively.

Financial Reporting & Scrutiny: Why the Accounts Matter

The role of financial reporting

1. Effective planning, management and scrutiny of the use of public funds are a key part of a local authority's responsibilities. The financial statements (commonly known as the accounts) are a vital part of the accountability framework, as they demonstrate how an authority has spent its resources. They also record assets used, and liabilities incurred, in delivering services.
2. Audited accounts provide the public with reliable information about the stewardship of funds and the financial position of the authority. They provide elected members with information to scrutinise the use of funds in each year, and to make budgetary decisions for the future.
3. The accounts are prepared based on International Financial Reporting Standards (IFRS). Under local government accounting rules councils make a number of adjustments to the IFRS financial results to determine the impact on the General Fund, and consequently the level of council tax set for future years. For example large adjustments are made for the accounting treatment of fixed assets and pension costs. Councils monitor their financial results relative to the General Fund, and not on an IFRS basis. In taking decisions, it is therefore important that members understand the link between what the accounts show on the council's spending, assets and liabilities, and the budgetary outturn information.

Your role in the accounts process

Role of the s95 officer	Role of elected members	Role of the auditor
• Responsible for the preparation and submission of the financial statements, in accordance with proper accounting practice. • To support the Audit Committee in their scrutiny role.	• To scrutinise and approve the accounts. • To consider the financial results reported in setting future budgets and reserves policies. • To consider the annual audit report and hold officers to account on areas of concern reported.	• To provide an independent auditor's report on whether the accounts show a 'true and fair view' of the financial position. • To provide an annual audit report addressed to members and the Controller of Audit, reporting significant audit findings.

Developments in financial reporting in 2014/15

4. In 2014/15 council's faced the challenge of producing the accounts to tighter timescales as prescribed by new accounts regulations¹.
5. External auditors said that councils generally met this challenge well. They commented as follows:
 - The councils did well to bring forward the completion of the accounts for approval by members by 30 September.
 - Members welcomed receiving the audited accounts for approval alongside the auditors' annual audit reports.
6. The auditors also commented on some areas for improvement:
 - The accounts are complex and lengthy documents. Some s95 officers could do more to explain to the Audit Committee the role of the accounts, and what they show about the council's performance.
 - The management commentaries could do more to explain the overall picture regarding the council's financial performance and challenges.
 - Some members need more guidance on what they are looking for when reviewing and approving the accounts.
 - It is disappointing that members do not ask more questions about the issues raised in our annual audit reports.
 - The standing orders in some councils need to be updated to reflect the processes adopted for approving the accounts under the new regulations.
7. In light of these key messages we have compiled a list of questions, at Appendix 1, for members to consider when reviewing the accounts.
8. Your local auditor will request an opportunity to discuss this paper with members of the audit committee prior to the June meeting at which they consider the draft accounts. The expectation is that the audit committee members could then use the questions in considering the accounts and annual audit report at their meetings in June and September.
9. This paper complements the messages in the 2011 Local Authority (Scotland) Accounts Advisory Committee's publication 'Holding to Account, Using Local Authority Financial Statements.'

¹ The Local Authority Accounts (Scotland) Regulations 2014

Appendix 1

Questions for elected members to consider as part of the accounts scrutiny and approval process

Stewardship of the council's funds	Your answer
1. Does the auditor's report included in the accounts give you independent assurance on how the financial position of the council has been reported?	
2. Does the council's governance statement provide you with assurance that the internal controls and governance arrangements are operating effectively? Does it adequately disclose any risk areas that you are aware of?	
3. Does the annual audit report provide you with assurance that: • financial management of the council is effective? • financial sustainability of the council is demonstrated? • the council reports on its financial and service performance in a transparent way? • the council demonstrates Best Value in how its funds are used? • management have responded appropriately to any audit recommendations?	
Sustainability of services	
4. Does the management commentary in the accounts clearly explain to you the financial position of the council?	
5. Do you understand how the figures in the comprehensive income and expenditure statement link to the budgetary outturn information that you have considered for this year?	

6. Do you understand how the council's reserves, shown in the movement in reserves statement (MIRS), will be used in the future?	
7. The value of fixed assets is shown in the balance sheet. Do you understand how these assets are managed to secure the delivery of services in the future?	
8. Are you satisfied that the council's commitments for funding the capital programme, shown as liabilities in the balance sheet, are affordable into the future?	
9. If the council has significant borrowings have you received assurances that the council can afford the interest and is keeping up with the repayment of capital?	
10. Do you understand what any provisions included in the balance sheet are for? Is there risk that further significant liabilities could arise in the future?	
11. If there is a significant movement in the pension liability, do you understand what has caused the change, and the implications for the council?	
12. Do you understand the reason for any large movements in this year's figures compared with those shown for last year? Are those movements in line with strategic decisions to shift resources?	
13. Do you have suggestions for the s95 officer on how information in the accounts could be presented in a different or more understandable way?	
14. After considering the accounts and the budget outturns you have seen how the council is funding current services. Are you satisfied that adequate plans have been made to realise efficiencies or deliver services in a different way with reduced budgets in the future?	



To: Audit, Scrutiny and Petitions Board

On: 25 April 2016

Report by: Lead Officer

Heading: Review of Ward 15 (Children's Ward) Royal Alexandra Hospital

1. Summary

- 1.1 At its meeting on 30 November 2015, the Audit, Scrutiny and Petitions Board agreed to the recommendations and review programme outlined in respect of providing an informed, evidence-based Council view of any consultation regarding the future of Ward 15 at the Royal Alexandra Hospital in Paisley.
- 1.2 The following report outlines the progress made by the Lead Officer in terms of taking forward the review since the last meeting on 21 March. A key area of progress has been the submission of a range of information from NHS GGC for consideration by the Board as part of the review.

1. Recommendations

2.1 It is recommended that the Audit, Scrutiny and Petitions Board:

- Notes the progress of the review;
- Notes the information provided by the NHS Greater Glasgow and Clyde;
- Notes that a special meeting of the Audit Scrutiny and Petitions Board be convened on 23 May 2016 which would be attended by representatives from NHS GGC.

3. Progress

Information Gathering - NHS GGC

3.1 Since the last Board meeting on 21 March the Lead Officer has received information from NHS Greater Glasgow and Clyde (NHSGGC) which informs the Boards review of Ward 15 at the Royal Alexandra Hospital. The key areas of information covered in the information pack are as follows:

- Information relating to the options appraisal exercise undertaken as part of the previous review of provision in 2011/12;
- Survey of Travel to Ward 15 carried out as part of the consultation process in 2011/12; &
- Information available from the Board in relation to travelling costs and the availability of subsidies for assisting parents and carers.

The Lead Officer continues to have discussions with colleagues from NHSGGC regarding information relating to activity levels, staffing levels, and quality reports relating to both hospitals.

Options Appraisal 2011/12

3.2 Included within the information pack is an overview of the options appraisal exercise undertaken in 2011/12 by NHS GGC. The document has been included at Appendix 1. The key points arising from the document are as follows:

- In 2011, NHS Greater Glasgow and Clyde involved patients, families, staff and communities in a review of children's inpatient services at Ward 15, Royal Alexandra Hospital, Paisley (RAH);
- Three main issues were put forward to explain the need for the review: challenges in medical staffing; developments in best practice in children's care; and the development of the new Royal Hospital for Children in Glasgow;
- A formal options appraisal consultation exercise took place across two events in November and December 2011;
- The events considered 4 options for the future of in-patient beds at Ward 15. The preferred option was to maintain Ward 15 until 2015, and then transfer inpatient services to the new Royal Hospital for Children, Glasgow;
- In February 2012, the Board of NHSGGC took a decision not to transfer the in-patient beds from Ward 15 at that time and to incorporate the review of paediatric in-patient services at Ward 15 into a wider strategic review of acute services in NHS GGC called the Clinical Services Review;
- There has been ongoing engagement with families, carer's groups, children's charities, and patient reference groups throughout the Clinical Services Review process. This has been seen as instrumental in shaping the emerging service model of care;
- The document notes that the Royal Hospital for Sick Children opened in June 2015.

Survey of Travel to Ward 15

- 3.3 As part of the consultation process in 2011/12, a survey of travel to Ward 15 was completed during the period 2nd November to 2nd December 2011. The survey has been included at Appendix 2. 81 patients and carers took part in the survey as did 18 visitors. The very small sample size of visitors made it difficult to interpret, with confidence, results for this group.
- 3.4 The key outputs from the survey for patients and carers were as follows:
- The majority of parents/carers were female;
 - Almost two thirds were aged 30 – 49;
 - Nearly 60% of primary carers made one journey and then ‘lived in’;
 - 74% travelled by car to Ward 15 by;
 - 54% of travel journeys were under 10 miles;
 - Most journeys took less than 20 minutes;
 - Just over 80% of parent/carer travel by public transport cost under £10;
 - The majority of parents/carers reported an easy or very easy journey to Ward 15;
 - 14% travelled with a child in a buggy;
 - 5% travelled with a wheelchair user;
 - Parking and the cost of a journey were the most common difficulties experienced by respondents.

Information on travel

- 3.5 The Board previously requested further information on the availability of travel subsidies for assisting parents and carers. The NHSGGC have provided the following information on this matter.
- 3.6 Patients can claim reimbursement of their travel expenses providing they meet certain criteria:
- Patients must be in receipt of certain benefits (income support, income based job-seekers allowance, income related Employment and Support Allowance, pension credit, universal credit);
 - Be referred to the hospital for an appointment;
 - Provide receipts for public transport.

The NHSGGC have indicated that if mileage is claimed it is paid at 18p per mile.

- 3.7 Patients can claim when they attend their appointment and the claim form is completed in the Hospital cashier/ Travel office. The cashier office also holds HC5 forms which patients use to claim if they cannot make it into the hospital. HC5 forms are available from <http://www.nhsbsa.nhs.uk/HealthCosts/1129.aspx>. Patients can also claim travel expenses by writing a letter and providing the necessary documentation.
- 3.8 Patients can claim for an escort but only if it is deemed medically necessary. This would require a letter from the patient’s GP or consultant. This also applies if a taxi is necessary as reimbursement for taxi costs is not made under routine circumstances.

Drive Time Analysis

- 3.9 Internal research has also been undertaken to calculate the average time it takes to travel by car, from locations across Renfrewshire, to both the Royal Alexandra Hospital and to the new Royal Hospital for Sick Children in Glasgow.
- 3.10 The Team used data zones to carry out the analysis. These are small-area statistical geographies which are typically made up of populations between 500 and 1,000 households. There are 225 data zones within Renfrewshire.
- 3.11 Output from the analysis highlighted that nearly 90% of residents in Renfrewshire had shorter car journey times travelling to the Royal Alexandra Hospital than they did to the new Royal Hospital for Sick Children in Glasgow.
- 3.12 The drive time analysis also looked at the proportion of Renfrewshire residents, aged 16 or under, who lived within a:
- 5 min car journey of each hospital,
 - 5-10 minute journey; and
 - 10-15 minute journey.

Results showed that almost 25% of the age group lived within a 5 minute car journey of the RAH with a further 45% living within a 5–10 minute journey. This means that nearly 70% of children aged 16 or under lived within a 10 minute car journey of the RAH. Similar analysis for the Hospital for Sick Children highlighted that only 22% of children aged 16 or under lived within a 10 minute car journey.

- 3.13 Further research is currently being undertaken on public transport journeys across Renfrewshire to both hospitals and will be reported to a future Board.

Inviting individual responses

- 3.14 Individuals or groups who may wish to feed into the review, can now access an electronic survey form through the Renfrewshire Council website. This will be used by the Lead Officer to document and gather the views of all interested parties to the review.

Further updates

- 3.15 In line with an action agreed at the meeting of this board on Monday 21 March 2016, a special Board meeting will be held on 23 May 2016 to accommodate colleagues from NHSGGC. The meeting will give Board members an opportunity to discuss, with representatives from the NHS GGC, the services provided at Ward 15, currently and in the future.

Implications of this report

- 1. Financial Implications – none.**
- 2. HR and Organisational Development Implications – none.**
- 3. Community Plan/Council Plan Implications – none.**
- 4. Legal implications – none.**
- 5. Property and Assets implications – none.**
- 6. Information Technology implications – none.**
- 7. Equal & Human Rights implications** – The recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
- 8. Health and Safety implications – none.**
- 9. Procurement implications – none.**
- 10. Risk implications – none.**
- 11. Privacy impact – none.**

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Email: colin.grainger@renfrewshire.gcsx.gov.uk

List of background papers: None

Appendix 1 Information provided by NHS Great Glasgow & Clyde

WOMEN AND CHILDREN'S DIRECTORATE

2011 REVIEW OF PAEDIATRIC INPATIENT SERVICES AT ROYAL ALEXANDRA HOSPITAL, PAISLEY (WARD 15)

1. In 2011, NHS Greater Glasgow and Clyde involved patients, families, staff and communities in a review of children's inpatient services at Ward 15, Royal Alexandra Hospital, Paisley (RAH). These patients, families and members of the public shared their experiences of Ward 15, got involved in examining the issues we faced with staffing in the ward and then helped us to develop and appraise the options for the future of in-patient beds.

NHS Greater Glasgow and Clyde worked closely with patients and families to describe the issues faced in retaining the inpatient service at Ward 15. These issues included:

- challenges in medical staffing: difficulties in covering the medical staff rotas in a standalone facility, mainly due to the effect of a major reform of doctor's training and the European Working Time Directive which reduced the number of hours doctors are available to work – both of these changes meant that it is difficult to maintain clinical cover for children's services across two sites with fewer doctors;
- developments in best practice in children's care which had seen children's inpatient beds across Scotland moving into specialist children's hospitals;
- development of the new Royal Hospital for Children, Glasgow which provides a nearby centre of clinical excellence for the West of Scotland. The new hospital was specifically designed around the holistic needs of children, young people, their families and friends.

Plans for the pre consultation process were developed in the summer of 2011 and agreed with the Scottish Health Council in accordance with Scottish Government Guidelines.

2. Patients, families and the public got involved in discussing and shaping the options for Ward 15 inpatient beds by:
 - sharing their views at drop-in sessions - 12 sessions were held with patients and families in Ward 15
 - attending meetings - 9 meetings with patient, family and public stakeholders were held
 - writing, calling or e-mailing us with their views
 - taking part in activities for young patients
 - taking part in a travel survey held in Ward 15 – 81 patients and carers were surveyed as were 18 visitors (Appendix 1)

3. Appraising the Options for the Future of In-Patient Beds at Ward 15, RAH

Patients, families and the public worked with public partners from Community Health Partnerships, the Patient's Panel, representatives from children's charities, members of staff from the Women and Children's Directorate including Ward 15 and members of staff from the RAH Emergency Department to develop four options for the future of in-patient beds at Ward 15. The process took place over 2 events, the first on the 28th November 2011 and the second a 2 day event on the 5th and 6th December 2011 in the Glynhill Hotel, Renfrew. Attendees had the opportunity to listen to and question presentations and receive information on the Ward and the factors underlying the need for change. Participants in the appraisal process included:

- Families of children who use or have used Ward 15;
- Public partners from the Patient Partnership Forums of the following CH(C)P areas – Renfrewshire, East Renfrewshire, Argyll & Bute, Inverclyde and West Dunbartonshire;
- Public partners from the NHS GGC Acute Services Patients Panel;
- Representatives from the children's charities Action for Sick Children and PAMIS;
- Members of staff from the Women's & Children directorate including Ward 15;
- Members of staff from the RAH Emergency Department.

NHS GGC proposed the first three options, in the table below, but the fourth was put forward by patients and families. These options were:

Option 1	Do nothing - maintain the current children's inpatient service at Ward 15, RAH
Option 2	Transfer all inpatient services from Ward 15, RAH to RHSC, Yorkhill in 2012
Option 3	Transfer some inpatient services from Ward 15, RAH to Yorkhill in 2012 but develop a dedicated facility for short-stay medical assessment and planned medical and surgical day-care next to the outpatient department, RAH. There would be no inpatient beds in this option.
Option 4	Maintain the current children's inpatient service at Ward 15, RAH until 2015, and then transfer inpatient services to the new Royal Hospital for Children, Glasgow.

There were two groups involved in the scoring and each option was judged against 6 criteria. The options were designed to ensure we found a solution that was fair, good for patients and families, affordable, sustainable and which could meet the challenges we faced. The criteria were:

- Is it person-centred?
- Is it safe?
- Is it effective?
- Is it efficient?
- Is it equitable – fair?
- Is it timely?

The two groups then scored each of the options. Although the groups worked on different days and had different discussions the results were the same:

Option	Group 1		Group 2	
	Total Score	Rank	Total Score	Rank
1. Status Quo	389	2	266	2
2. Move to RHSC, Yorkhill	331	3	228	3
3. Day Service at RAH, overnight beds to RHSC, Yorkhill	181	4	157	4
4. Move to new hospital in 2015	407.5	1	316	1

Option 4 - maintain the current children's inpatient service at Ward 15, RAH until 2015, and then transfer inpatient services to the Royal Hospital for Children, Glasgow emerged as the preferred option. All groups of participants scored option 4 highly against all criteria, with the exception of one public partner who felt that it was doubtful that this could be delivered owing to the immediate pressures on medical staffing in Ward 15.

Participants told us that they preferred option 4 because:

- option 4 was safe - medical staffing would remain challenging but easier to deliver for the short time before the new hospital opened;
- option 4 was person-centred and offered less disruption for patients and carers as it would mean 1 move: from RAH to the new hospital whereas option 2 would require 2 moves: RAH – RHSC Yorkhill – new hospital;
- option 4 gave a great opportunity to plan the move to the new children's hospital with patients and families;
- the new hospital offered benefits to patients and families such as effective and sustainable medical staffing, improved facilities for patients and carers, enhanced family support services and better transport links.

The preferred option was shared with participants at the end of the Options Appraisal. Public partners and staff were supportive of the preferred option. The views of families were mixed. Some families remained unconvinced that it was necessary to change from the status quo while others demonstrated that their thinking had changed as a result of the debate and discussions over the two days. Two family representatives were surprised that they had voted for and agreed with option 4, expressing the view that they would not have thought at the beginning of the options appraisal that they would have voted that way and yet now they were confident that this was the best option.

4. Outcome of the Options Appraisal

In February 2012, the Board of NHSGGC took a decision not to transfer the in-patient beds from Ward 15 at that time and to incorporate the review of paediatric in-patient services at Ward 15 into a wider strategic review of acute services in NHS GGC called the Clinical Services Review. Participants in the options appraisal process received a letter from Kevin Hill, Director, Women and Children's Directorate, informing them of this decision and thanking them for their time and thoughtful contributions to the engagement process.

5. 2011 – 2015

Ongoing Engagement

Since the full engagement exercise held in 2011, families, carer's groups and children's charities from the Ward 15 review were fully involved in the CSR where issues such as the future balance of women and children's acute hospital and community services, accessing health services, future horizon scanning and new service models were fully explored.

During the Clinical Services Review, 4 members of the KNOW (Kids Need Our Ward) group participated in a series of Patient Reference Groups where they met with and discussed issues with clinicians, planners and other patient and community interest groups. Two local Renfrewshire politicians attended and contributed to the Patient Reference Groups. Members of the local PPFs were also represented and a series of outreach meetings engaged the wider East Renfrewshire, West Dunbartonshire, Renfrewshire and Inverclyde public in these discussions.

The Patient Reference Groups were instrumental in shaping the emerging service models of the Clinical Services Review which included recommendations from the Child and Maternal Health work stream on enhancing the interface between hospital and community based services, increasing paediatric community nursing and improving the information available to assist families to access community-based paediatric services.

The Clinical Services Review itself had 3 sessions dedicated to Child & Maternal Health:

- Patient Reference Group 1: 21/06/2012
- Patient Reference Group 2: 02/11/2012
- Patient Reference Group 3: 04/03/2013

NHS Greater Glasgow and Clyde's Response

We listened to what patients, families and the public told us in 2011.

In June 2015, the Royal Hospital for Sick Children, Yorkhill, moved to the new RHC, a state of the art, purpose built centre of excellence for children and young people. It is one of the largest children's teaching hospitals in the UK. The entire focus of new RHC is around children and young people, with care provided in a child and family friendly environment with the latest technology and specialist children's equipment.

Young patients and their families were involved the design of the new hospital helping to provide facilities for children, young people and families to support and care for them whether they are in hospital for a short stay or a more lengthy period. Fully accessible play areas, Snoezelen rooms (sensory stimulation), family lounges, Zone 12+ for teenagers, MediCinema and comfortable accommodation for families who make long journeys to the hospital all help to make the Royal Hospital for Children a child and family centred facility.

Survey of Travel to Ward 15, RAH



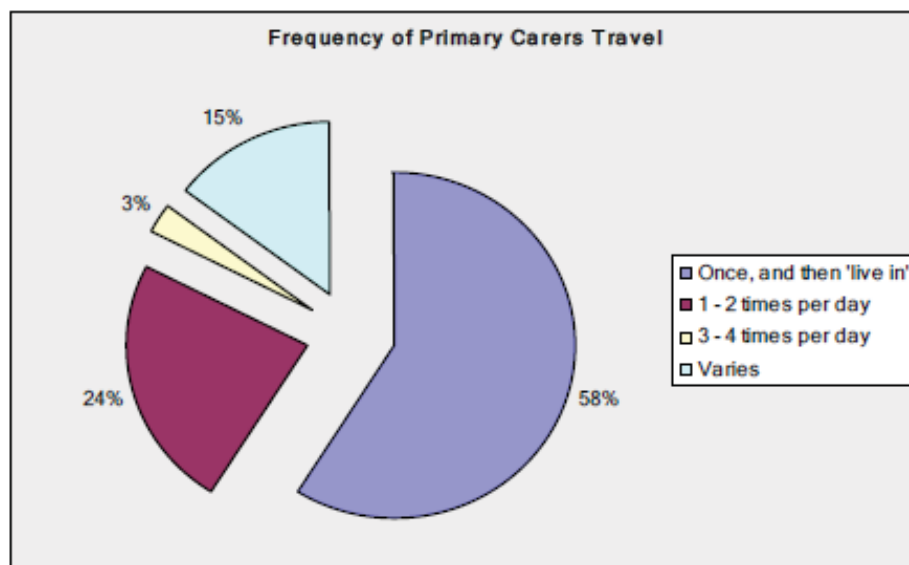
This survey provided a snapshot of how people travel to Ward 15 at the RAH, Paisley. It recorded the travel and transport usage of both parents/carers with a child who was an in-patient and visitors to ward 15. The survey was completed during the period 2nd November to 2nd December 2011.

Parents/Carers

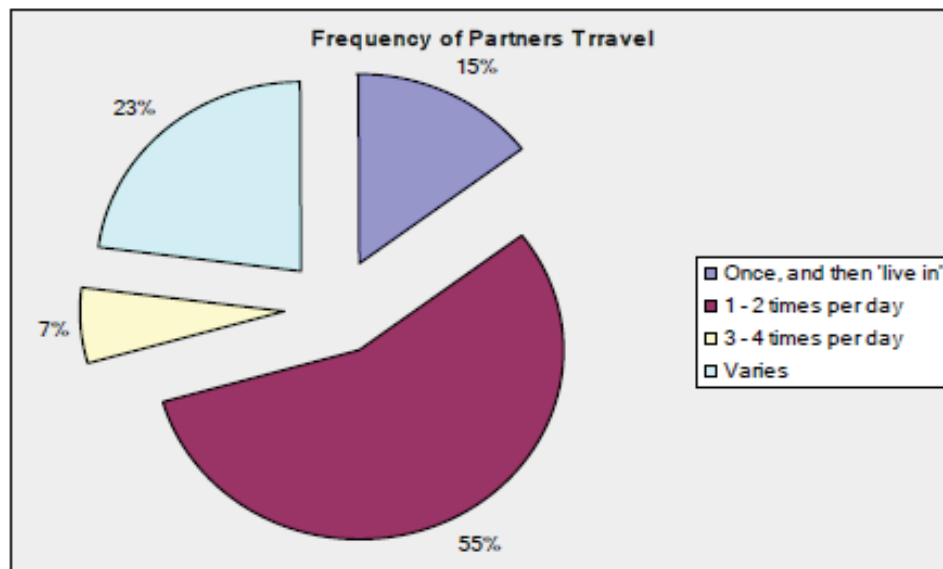
81 parents/carers completed a survey form: 81% were female, 19% were male. 6% had a disability or additional needs; 97% were white Scottish or white British, 3% were Asian; 33% were aged 17 - 29 years, 64% were aged 30 - 49 and 3% were over 50.

Most primary carers made 1 journey to Ward 15 and then 'lived in'. The main reason given for multiple journeys was the need to care for siblings and other children at home.

30% (23) of parents/carers had arranged childcare in order for them to attend Ward 15.



Partners made more journeys to Ward 15 as a result of fewer 'living in'. Bedside accommodation is provided in Ward 15 but this is usually only for one parent/carer.



Visitors

18 visitors completed a survey form: 78% were female and 22% male. 11% had a disability or additional needs, 94% were white Scottish or white British, 6% were Asian; 17% were aged 17 - 29 years, 39% were aged 30 - 49 and 44% were over 50.

10 were visiting a relative and 8 were visiting a friend. Half visited in the afternoon, the other half visited both afternoon and evening. About 80% visited daily, 7% visited 2-3 times a week.

30% (5) had arranged childcare to allow them to visit and 11% (2) had arranged overnight accommodation.

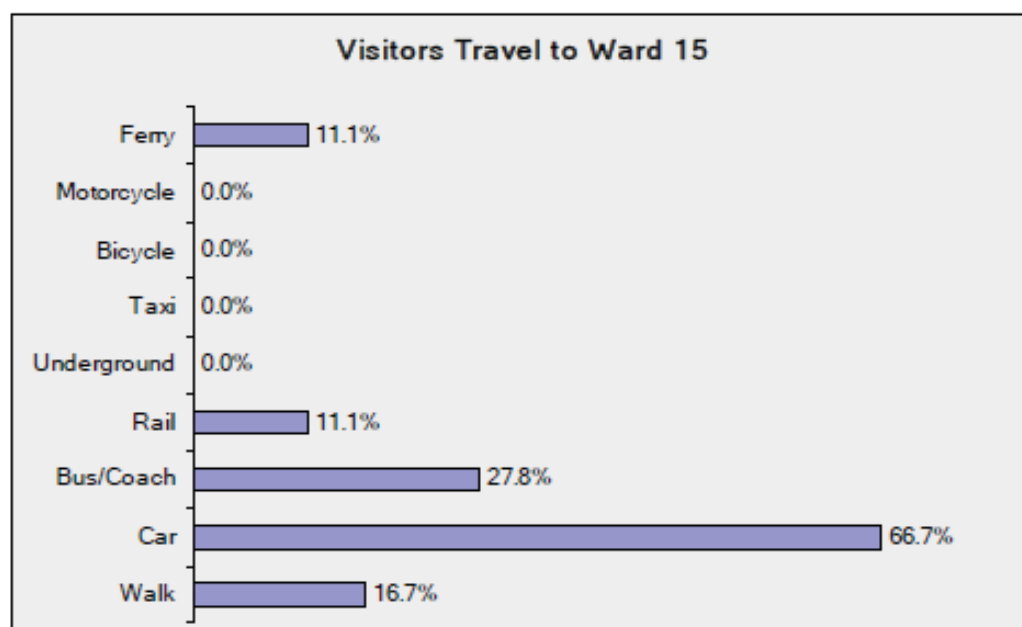
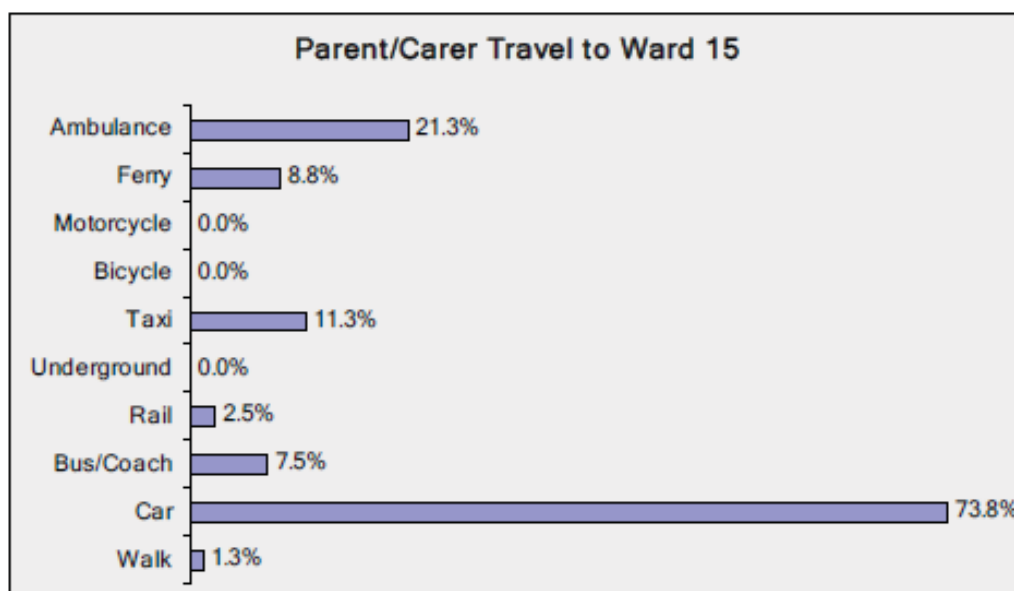
Care should be taken when interpreting these findings as this is a very small sample size and is unlikely to be significant.

Section 1 - Journeys to Ward 15

1. How did you travel here?

There was a strong preference for private car use among parents/carers and visitors travelling to Ward 15. Nevertheless, @15% of parents/carers and 30% of visitors used public transport.

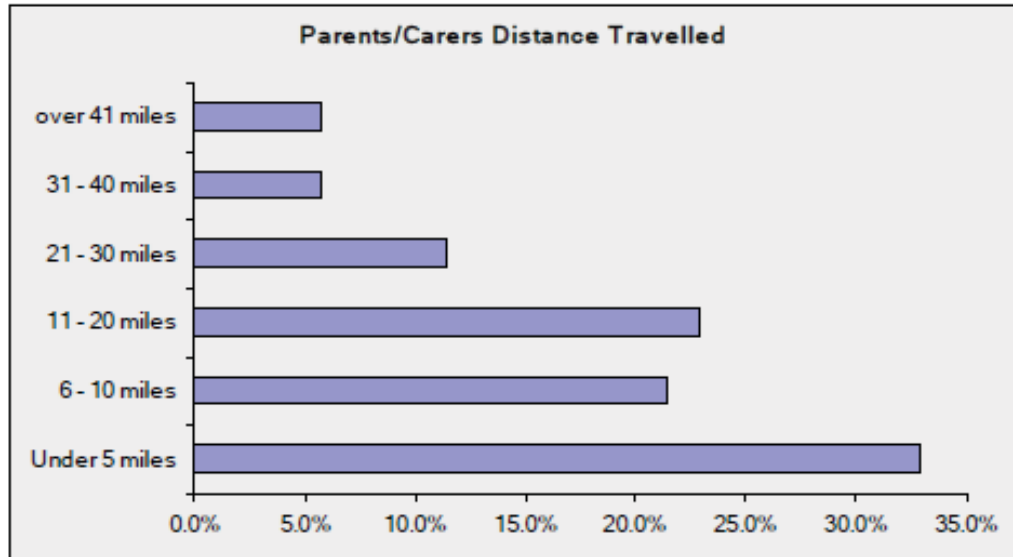
81% of parents/carers who travelled to the ward by ambulance reported that they planned to return home by car. 19% intended using public transport.



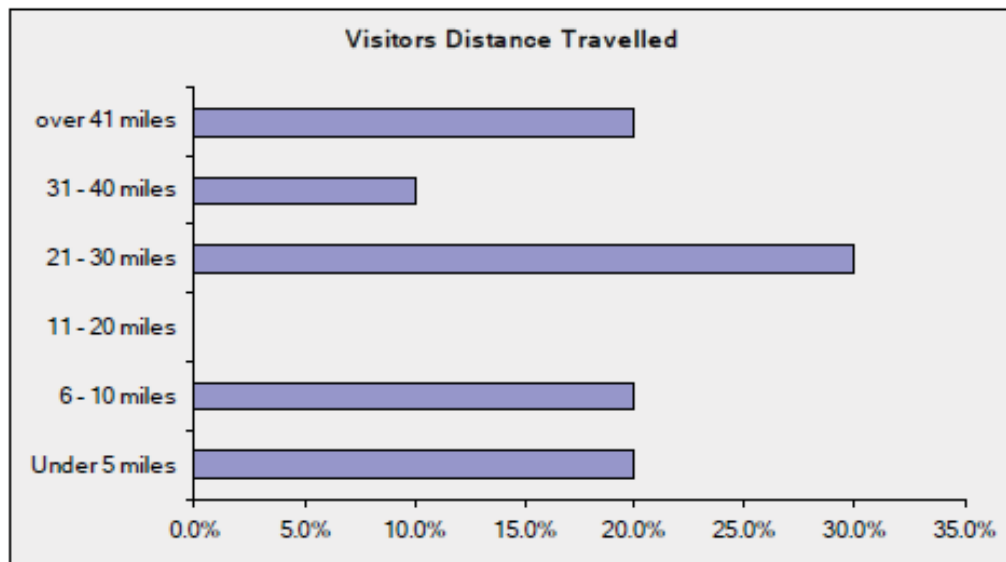
2. How far did you travel to reach Ward 15?

Ward 15 RAH serves a wide geographic area and the distances travelled to the ward bear this out.

Parent/carer travel was quite evenly split with 54% reporting that they travelled under 10 miles to reach ward 15.



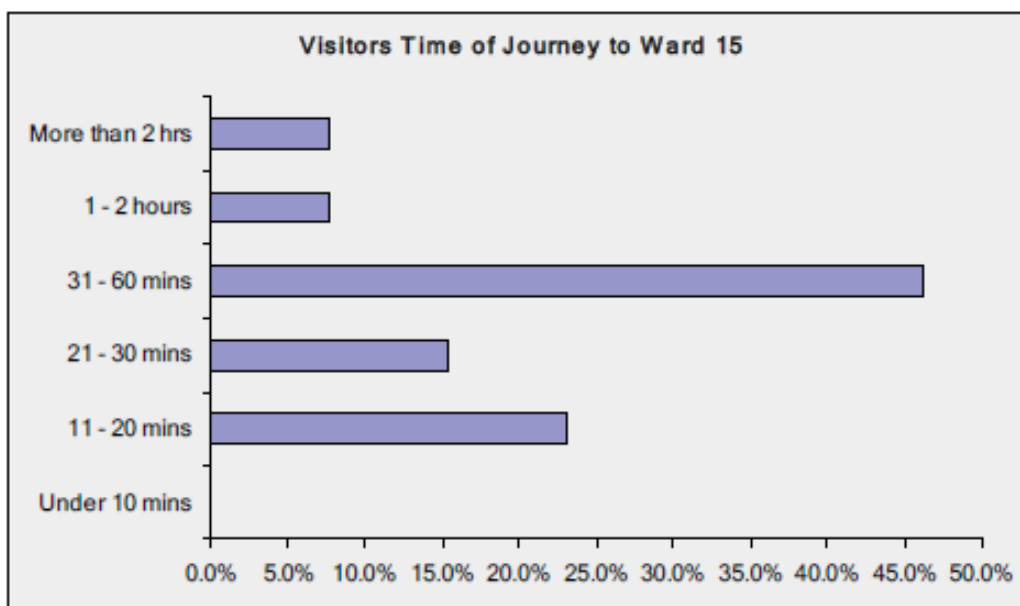
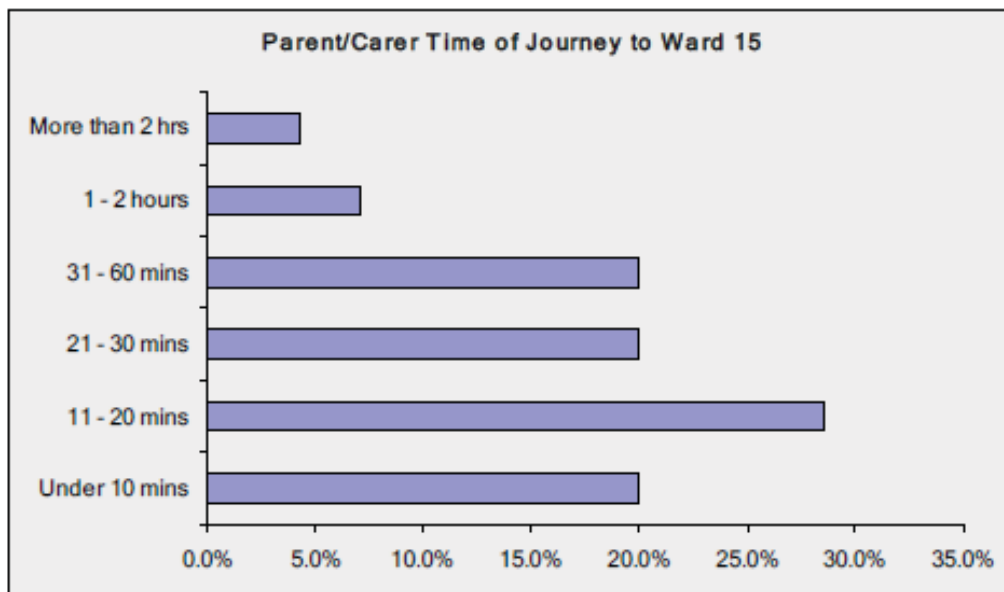
Visitors reported that they were more likely to have travelled longer distances with 60% saying they travelled 30 or more miles to visit ward 15.



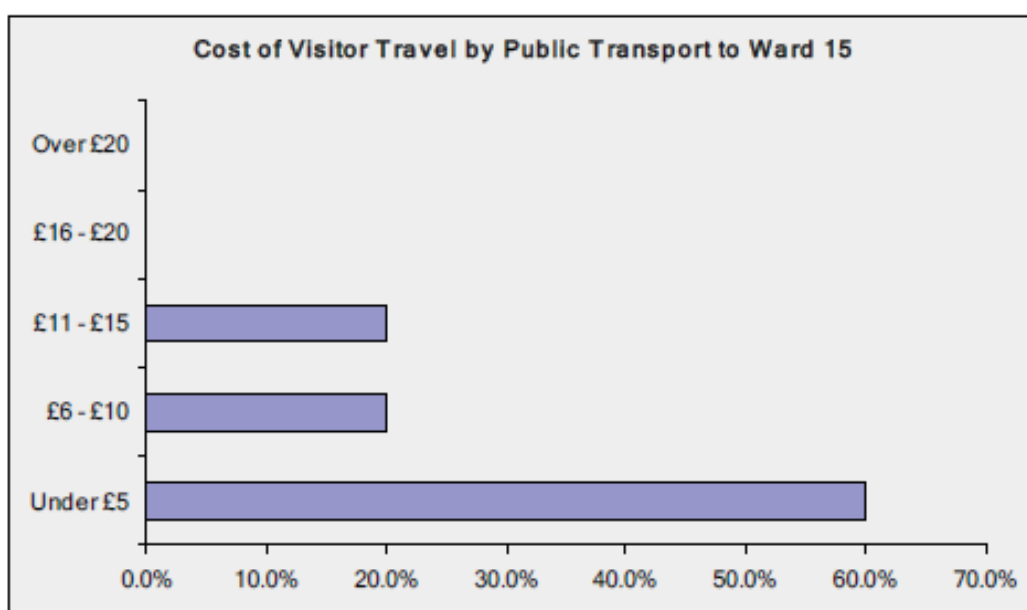
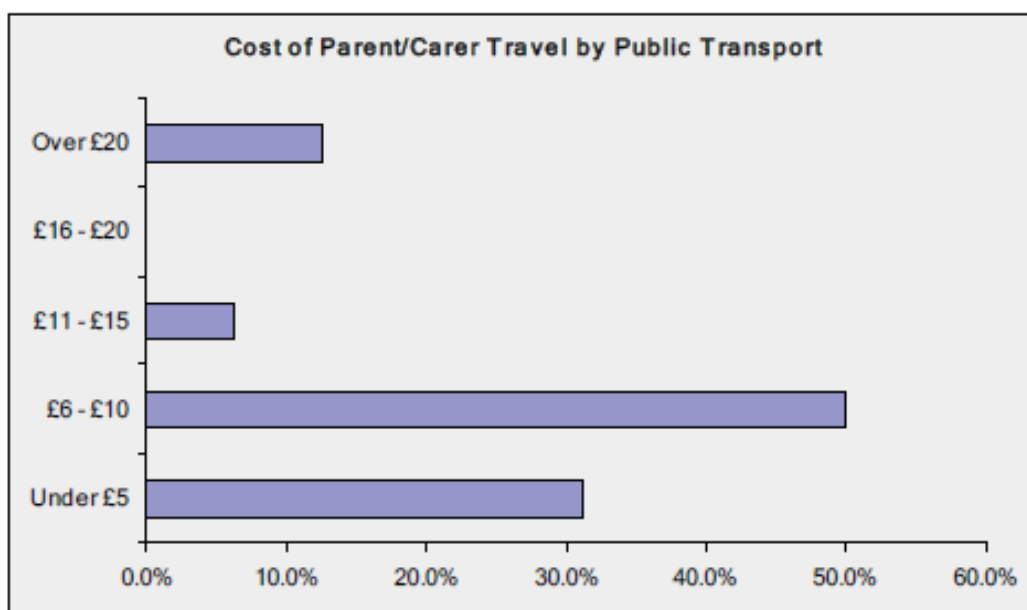
Note: these are self-reported distances for one-way travel.

3. How long was your journey?

The times of journeys reported by both parents/carers and visitors suggests that it is not straightforward to access Ward 15.



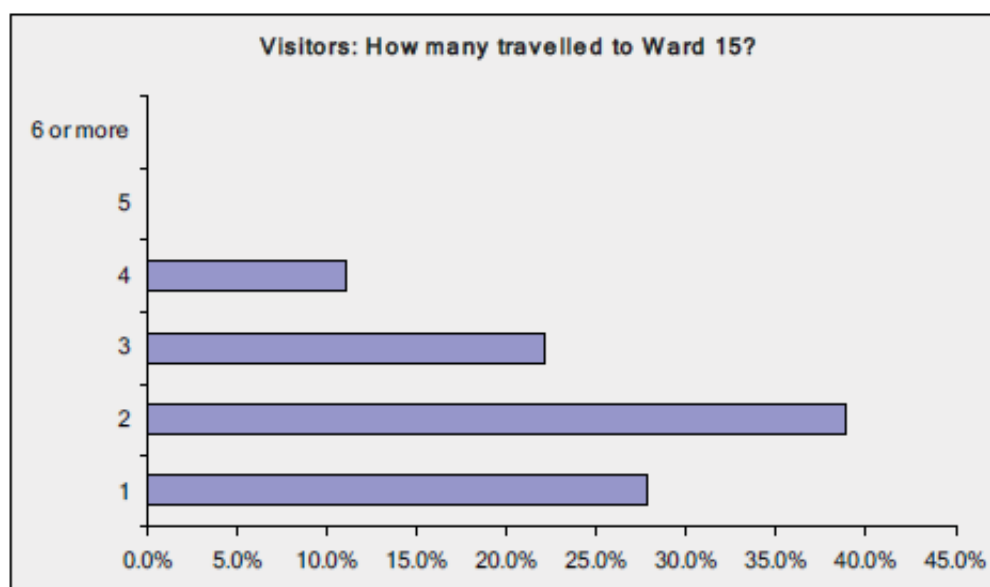
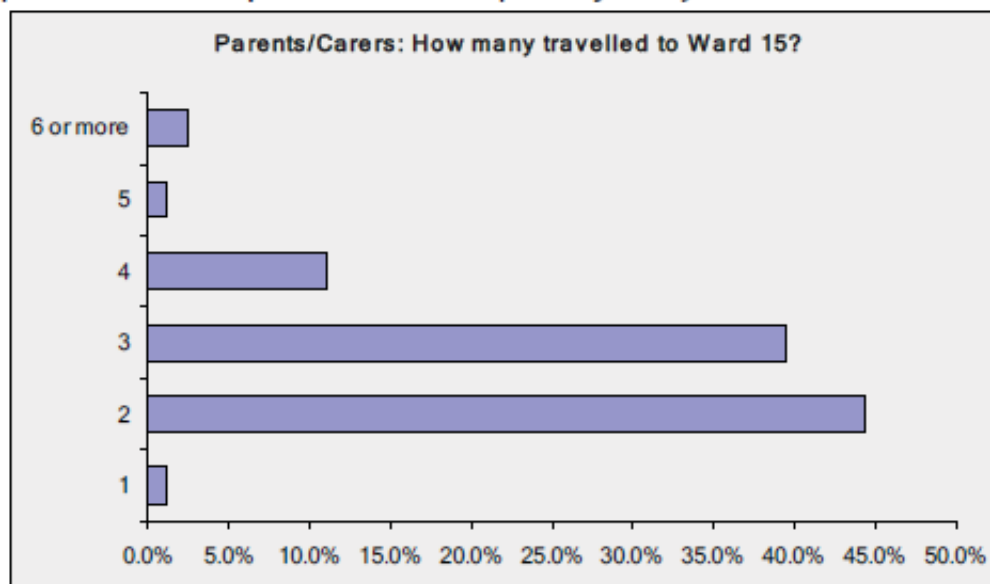
4. If you travelled by public transport, how much did it cost you to travel to Ward 15?



Section 2: Characteristics of Travellers

5. How many adults and children travelled in your party?

The number of 1 or 2 party trips for parents/carers indicates that there may be multiple journeys associated with a single admission as when 1 parent/carer accompanies the child to the ward then the second parent/carer is required to make a separate journey to see their child.



6. Did you travel with a child in a buggy?

14% of parents/carers and 6% of visitors travelled with a child in a buggy.

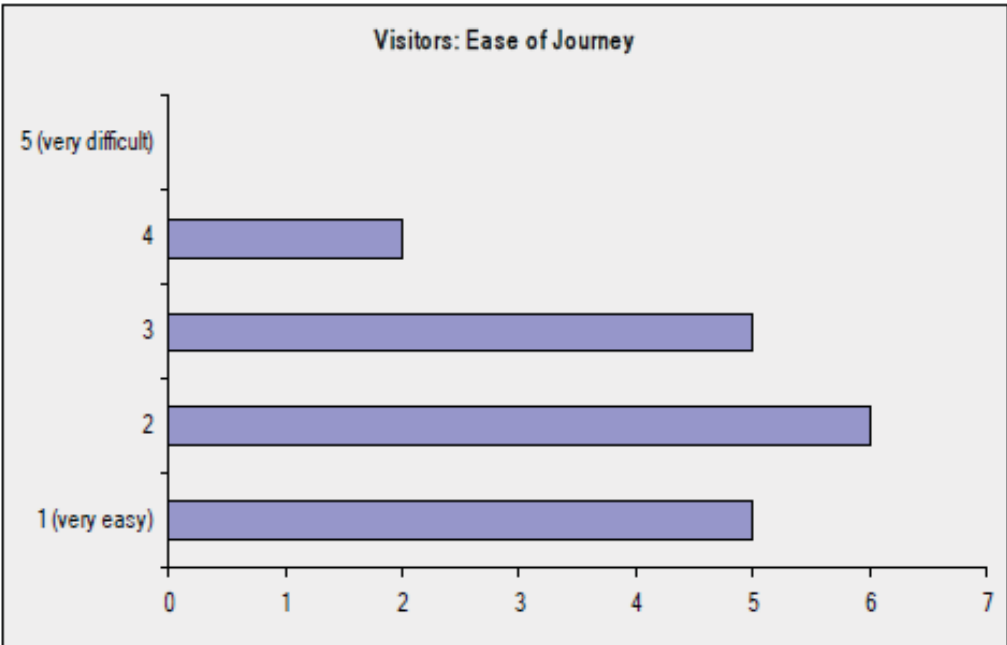
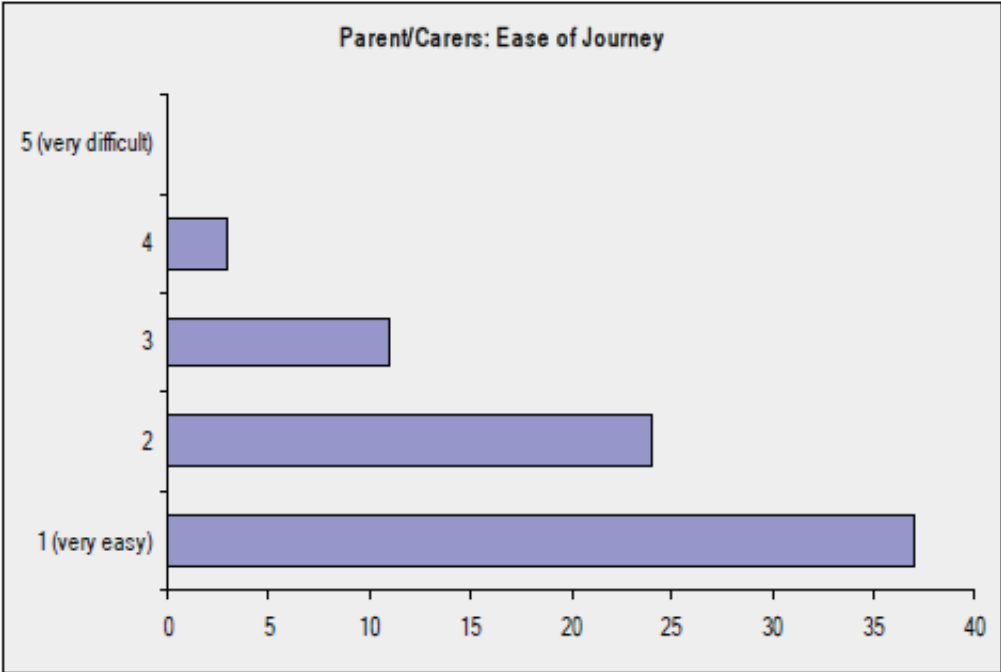
7. Were any of your party wheelchair users?

5% of parents/carers and 6% of visitors travelled with a wheelchair user.

Section 3: Ease of Journey

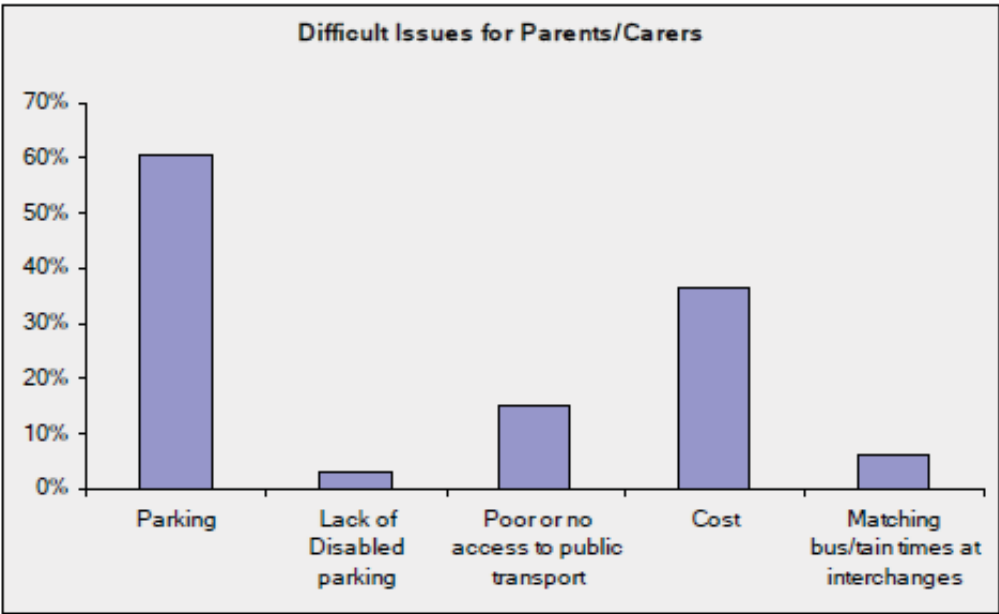
8. How easy/difficult was your journey?

The majority of parents/carers and of visitors reported an easy or very easy journey. Small numbers reported their journey was difficult but no one reported it was very difficult.

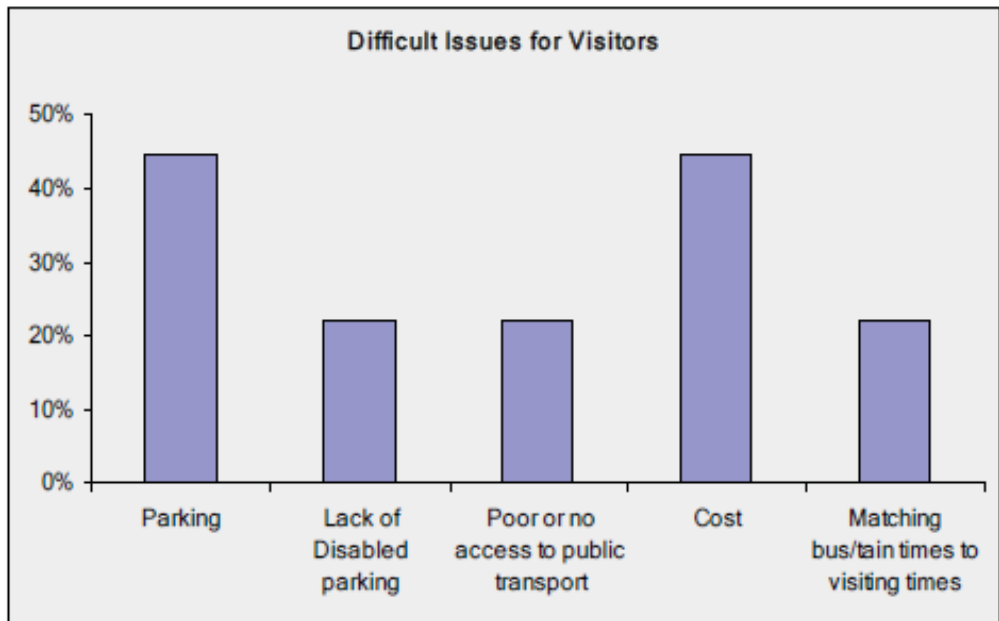


9. What difficulties did you experience?

The following issues were reported by parents/carers as difficult.



Visitors reported the following.



Other issues noted included unreliable public transport provision, the lack of a bus from Greenock to the RAH and poor signage.

To: Audit, Scrutiny & Petitions Board

On: 25 April 2016

Report by: Director of Finance and Resources

Heading: Petition: Allocation of Tenancy

1. Summary

- 1.1. The Council has agreed procedures in relation to the submission of petitions including parameters for determining valid petitions and those areas where petitions would not be valid.
- 1.2. All valid petitions are to be submitted to the Board for consideration and a summary report is to be prepared on any petitions which are not considered to be valid in terms of the procedures and it is for the Board to determine the validity of such petitions.
- 1.3. A petition comprising around 20 signatures has been received on behalf of an individual seeking the let of a tenancy to them.
- 1.4. The Head of Corporate Governance considers that the petition is not valid in terms of the following paragraphs of the procedures: 3(b)(iii) 'petitions about personal or business interests'.

It is for the Board to determine the validity of the petition and whether they wish to hear it.

2. Recommendation

- 2.1 That the Board determine the validity of the petition and whether they wish to hear it.
-

Implications of this report

- 1. Financial Implications – none**
- 2. HR and Organisational Development Implications – none**

3. **Community Plan/Council Plan Implications – none**
 4. **Legal Implications – none**
 5. **Property/Assets Implications – none**
 6. **Information Technology Implications – none**
 7. **Equality and Human Rights Implications**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
 8. **Health and Safety Implications – none**
 9. **Procurement Implications – none**
 10. **Risk Implications – none**
 11. **Privacy Impact – none**
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List of Background Papers –

- (a) petitions procedure
petition
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Author: Lilian Belshaw, Democratic Services Manager, 0141 618 7112

To: Audit, Scrutiny & Petitions Board

On: 25 April 2016

Report by: Director of Finance and Resources

Heading: Petition: Breakdown of Costs for Works

1. Summary

- 1.1. The Council has agreed procedures in relation to the submission of petitions including parameters for determining valid petitions and those areas where petitions would not be valid.
- 1.2. All valid petitions are to be submitted to the Board for consideration and a summary report is to be prepared on any petitions which are not considered to be valid in terms of the procedures and it is for the Board to determine the validity of such petitions.
- 1.3. A petition with one signature has been received by an owner seeking a breakdown of the costs of external works undertaken in terms of the Council's SHQA programme.
- 1.4. The Head of Corporate Governance considers that the petition is not valid in terms of the following paragraphs of the procedures: 3(b)(iii) 'petitions about personal or business interests'.

It is for the Board to determine the validity of the petition and whether they wish to hear it.

2. Recommendation

- 2.1 That the Board determine the validity of the petition and whether they wish to hear it.
-

Implications of this report

- 1. Financial Implications – none**
- 2. HR and Organisational Development Implications – none**

3. **Community Plan/Council Plan Implications – none**
4. **Legal Implications – none**
5. **Property/Assets Implications – none**
6. **Information Technology Implications – none**
7. **Equality and Human Rights Implications**
 - (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because for example it is for noting only. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.
8. **Health and Safety Implications – none**
9. **Procurement Implications – none**
10. **Risk Implications – none**
11. **Privacy Impact – none**

List of Background Papers –

- (a) petitions procedure
petition

Author: Lilian Belshaw, Democratic Services Manager, 0141 618 7112