

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 15 November 2021	10:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present: Councillor Tom Begg, Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor Jim Harte, Councillor John Hood, Councillor Emma Rodden, Councillor Jim Sharkey, Councillor Jane Strang

In Attendance

A MacArthur, Head of Finance, A Connor, Records Manager, E Gray, A McNaughton and C MacDonald, all Senior Committee Services Officers and J Barron, Assistant Democratic Services Officer (all Finance & Resources).

Also in Attendance

J Cornett, M Ferris and S Afzel (Audit Scotland).

Recording of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Board would be webcast live on the Council's website.

Thereafter the Clerk undertook a roll call of members in attendance at the meeting, indicating those in the Council Chamber and those participating remotely.

Declaration of Interest

Councillor Campbell declared a non-financial interest in Items 1 and 2 on the agenda as she was an employee with NHS Greater Glasgow & Clyde but not in the Council's area and intimated that it was her intention to take part in the discussion and voting thereon.

1 **Audit Scotland Report to those Charged with Governance - 2020/21 Renfrewshire Council Annual Accounts**

There was submitted a report by the Director of Finance & Resources relative to Audit Scotland's findings from the audit of the 2020/21 Renfrewshire Council financial statements; the findings from the audit of the annual accounts; and their other audit activity over the course of 2020/21.

The report intimated that each year the Council's appointed external auditors (Audit Scotland) carried out an audit of the Council's financial statements and provided an opinion as to whether those statements provided a fair and true view of the financial position of the Council and its income and expenditure for the year and also whether the accounts had been prepared in accordance with the Local Government (Scotland) Act 1973.

In accordance with International Auditing Standards (ISA260) Audit Scotland was obliged to report to those charged with the governance of the organisation matters which had arisen in the course of the audit. A copy of the findings from the audit of the 2020/21 Renfrewshire Council accounts was attached as an appendix to the report.

Under the Local Authority Accounts (Scotland) Regulations 2014, the Council required to meet to consider the Annual Accounts and approve those accounts for signature no later than 30 September 2021. However, for 2020/21, the Coronavirus (Scotland) Act 2020 provided flexibility to the deadline and it had been extended to 30 November 2021.

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

2 **Audited Annual Accounts 2020/21 - Renfrewshire Council**

There was submitted a report by the Director of Finance & Resources relative to the audit of the Annual Accounts 2020/21, a copy of which was appended to the report.

The report intimated that the 2020/21 unaudited Annual Accounts were approved at the meeting of the Council held on 24 June 2021. Each year the Council's appointed external auditors (Audit Scotland) carried out an audit of the Council's financial statements and provided an opinion as to whether those statements provided a true and fair view of the financial position of the Council and its income and expenditure for the year; and also whether they had been prepared in accordance with the relevant regulations.

The report advised that there were four changes made to the annual accounts over the course of the audit in relation the disclosure of Personal Protective Equipment, the elimination of intra-group transactions, disclosure of capitalised salaries and the valuation of Council Dwellings. Other reclassification and presentational changes had also been agreed.

DECIDED: That it be agreed that the report and attached audited annual accounts 2020/21 be noted and recommended to the Council for approval.

3 **Audit Scotland Report to those Charged with Governance - 2020/21 Common Good Funds and Coats Observatory Trust Annual Accounts**

There was submitted a report by the Director of Finance & Resources relative to Audit Scotland's findings from the audit of the Common Good Funds and charities controlled by the Council for 2020/21.

The report intimated that each year the Council's appointed external auditors (Audit Scotland) carried out an audit of the Council's financial statements of the Common Good funds and Coats Observatory Trust controlled by the Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations.

A copy of the 2020/21 audited Annual Accounts for the Common Good funds and Coats Observatory Trust controlled by the Council was attached as an appendix to the report. Under the Local Authority Accounts (Scotland) Regulations 2014, the Council required to meet to consider the Annual Accounts and approve those accounts for signature no later than 30 September 2021. However, for 2020/21, the Coronavirus (Scotland) Act 2020 provided flexibility to the deadline and it had been extended to 30 November 2021.

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

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

There was submitted a report by the Director of Finance & Resources relative to the audited annual accounts of the Common Good Funds and charities controlled by the Council for 2020/21.

The report intimated that each year the Council's appointed external auditors (Audit Scotland) carried out an audit of the Council's financial statements of the Common Good funds and charities controlled by the Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations.

The report advised that there were no significant changes to the annual accounts required over the course of the audit process and minor presentational changes were agreed.

A copy of the 2020/21 audited Annual Accounts for the Common Good funds and charities controlled by the Council was attached as an appendix to the report.

DECIDED: That the attached 2020/21 audited financial statements for the charities controlled by the Council be noted and the report be recommended to the Council for approval.

5 **Scottish Information Commissioner – Annual Report and Accounts 2020-21: FOI during the Covid-19 Pandemic**

There was submitted a report by the Director of Finance & Resources relative to the annual report and accounts 2020/21 by the Scottish Information Commissioner.

The report intimated that the Freedom of Information (Scotland) Act 2002 (FOISA) created a general right to obtain information from any designated Scottish public authority subject to limited exemptions. The Annual Report for 2020/21 reviewed the role of Freedom of Information (FOI) during the Covid-19 pandemic.

The Commissioner's 2020/21 annual report highlighted some positive key messages and important trends in the FOI landscape in Scotland.

It was noted that in total there had been 69,500 FOI requests in Scotland in 2020/21 which was a decrease of 14% on the previous year. Renfrewshire Council received 1,237 FOI requests in 2020/21 compared to 1,691 in 2019/20.

Across Scotland 2.8% of requests resulted in a requirement for review. The Council received 14 requirements for review in 2020/21 compared to 17 the previous financial year.

The report advised that the Council had received no appeals for 2020/21.

The report advised that the low level of requirement for review compared to the volume of requests processed by the Council indicated that the Council continued to manage its responsibilities well.

DECIDED:

(a) That the content of the Scottish Information Commissioner's annual report be noted; and

(b) That the information on the numbers of FOI requests, reviews and appeals involving the Council as indicated in paragraph 3.4 of the report be noted.

6 **Scottish Public Services Ombudsman (SPSO) Annual Report 2020/2**

There was submitted a report by the Director of Finance & Resources relative to the Scottish Public Services Ombudsman's (SPSO) Annual Report 2020/21.

The report intimated that the SPSO was the final stage for complaints about Councils, the National Health Service, housing associations, colleges, universities, prisons, most water providers, the Scottish Government and its agencies and departments and most Scottish authorities. The Health Sector was the sector about which the SPSO received most complaints (34%) with Local Authority sector receiving the second highest number (30%).

No complaint details for specific organisations were included in the report. However, information was received separately from the SPSO relative to Renfrewshire which

indicated that the number of complaints received by the SPSO was 31, compared with 47 in 2019/20. Of the 31 complaints determined during the period three went to investigation stage with one not being upheld and the other two being categorised as “some upheld” and these were detailed in the appendix to the report. The SPSO would not generally consider a complaint unless the complainer had gone through the Council's complaints procedure fully. In 2020/21 the Council received 6,179 complaints compared with 7,924 in 2019/20.

DECIDED:

(a) That the SPSOs 2020/21 annual report be noted; and

(b) That it be noted of the 31 complaints against Renfrewshire Council determined by the SPSO in 2020/21 three went to investigation stage with one not being upheld and the other two being categorised as “some upheld” and these were detailed in the appendix to the report

7 Audit, Risk & Scrutiny Annual Programme 2021/22 – Request for Review

There was submitted a report by the Director of Finance & Resources relative to a request for a review to be considered for the Audit, Risk & Scrutiny Annual Programme 2021/22.

The report advised that Councillor Binks had submitted an item to be considered as part of the annual programme for 2021/22 which related to linking the National Cycle Route 7 at Lochwinnoch to Howwood and to ensure a clear and safe link was created to the Whithorn Way which was the longest Pilgrimage Trail in Scotland.

DECIDED: That it be agreed that the review be undertaken as part of the Audit, Risk & Scrutiny's Annual Programme 2021/22 in relation to linking the National Cycle Route 7 with the Whithorn Way.