

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 13 March 2023	15:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present: Councillor Jennifer Adam, Councillor Andy Doig, Councillor Chris Gilmour, Councillor John Gray, Councillor Lisa-Marie Hughes, Councillor Robert Innes, Councillor James MacLaren, Councillor Janis McDonald, Councillor Kevin Montgomery

Chair

Councillor Andy Doig, Convener, presided.

In Attendance

L McIntyre, Head of Policy & Development and L Fingland, Service Planning & Policy Development Manager (both Chief Executive's); M Ure, Lead Officer (Tasking & Development) and D Murray, Area Housing Manager (both Communities & Housing); C McCourt, Head of Finance & Business Services, A McMahon, Chief Auditor, John Kilpatrick, Finance Business Partner and Lead Officer, D Pole, End User Technician, C MacDonald, Senior Committee Services Officer, K O'Neill, Assistant Democratic Services Officer and D Cunningham, Assistant Committee Services Officer (all Finance & Resources); and A Noble, Change & Improvement Officer and Lead Officer (Renfrewshire Health & Social Care Partnership).

Also in Attendance

G Devlin, Partner & National Head of Internal Audit and A Kolodziej, Senior Manager (both Azets).

Webcasting of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Board would be filmed for live or subsequent broadcast via the Council's internet site.

Declarations of Interest

There were no declarations of interest intimated prior to the commencement of the meeting.

Transparency Statement

Councillor Montgomery indicated that he had a connection to item 7 by reason that some of the data in the report was provided by his employer Renfrewshire Citizens Advice Bureau. However, he indicated that he had applied the objective test and did not consider he had an interest to declare.

1 Annual Internal Audit Plan 2023/24

There was submitted a report by the Chief Auditor relative to the 2023/24 risk-based Annual Internal Audit Plan which had been developed in line with the requirements of the Public Sector Internal Audit Standards.

The Plan took account of the outcomes of the internal corporate and service risk identification and evaluation processes and the current business environment. In addition to undertaking work which would provide assurance on the robustness of key internal controls, the Plan sought to reflect the key priorities and challenges for the Council.

The report set out the methods that had been employed to facilitate production of the Plan and the influencing factors that had been considered in the assessment of the current business environment and the priority areas of audit. A copy of the Annual Internal Audit Plan 2023/24 was attached as an appendix to the report.

DECIDED:

(a) That the content of the risk-based audit plan for 2023/24 be approved; and

(b) That it be noted that the progress of the 2023/24 annual audit plan and summaries of the findings from each audit assignment would be reported to the Board on a quarterly basis.

2 External Audit Plan 2022/23

There was submitted a report by the Director of Finance & Resources relative to the External Audit Plan 2022/23, a copy of which was appended to the report.

The report intimated that Azets, as the newly appointed external auditor, had submitted an Audit Plan which outlined the approach to the audit of the 2022/23 financial statements of the Council and the charities it controlled in order to assess whether they provided a true and fair view of the financial position of the Council, and also whether they had been prepared in accordance with proper accounting practice.

The Plan outlined the responsibilities of Azets and the Council, their assessment of key challenges and risks, and the approach and timetable for completion of the audit. The report also advised of an increase in Audit fees for the Council and the Coats Observatory Trust.

DECIDED: That the content of the attached report, including the proposed audit fees for the Council and the Coats Observatory Trust be noted.

3 Internal Audit Review of Compliance with the Code of Corporate Governance

There was submitted a report by the Chief Auditor relative to the Council's Code of Corporate Governance.

It was noted that the Chief Executive had responsibility for reporting annually to the Board in compliance with the Code and any changes to the Code that might be necessary to maintain it and ensure its effectiveness in practice. In addition, the Council's Chief Auditor had responsibility to review independently and report to the Board annually to provide assurance on the adequacy and effectiveness of the Code and the extent of the Council's compliance.

The report intimated that Internal Audit had reviewed the effectiveness of the revised Code which operated during 2022/23 and confirmed that the Council complied with its requirements and had confirmed that it was evident that the Code had been subject to review and updating.

The Chief Executive had endorsed the Chief Auditor's recommendation that the local Code should continue to be subject to annual review to ensure that it continued to reflect developments and best practice in governance.

DECIDED: That the report be noted.

4 Annual Review of Compliance with the Local Code of Corporate Governance 2022

There was submitted a report by the Chief Executive relative to the annual review of the Council's Local Code of Corporate Governance (the Code) which was based on the Delivering Good Governance in Local Government Framework. This framework set the standard for local authority governance in the UK and was revised by CIPFA and SOLACE in 2016 to ensure it remained fit for purpose.

A list of seven overarching principles and sub-principles against which compliance was measured was attached as Appendix 1 and evidence of how the Council complied with the updated Code was attached as Appendix 2.

DECIDED:

(a) That the Council's compliance with the Local Code of Corporate Governance be noted;

(b) That the evidence for compliance as set out in Appendix 2 be noted; and

(c) That it be noted that compliance with the code was also subject to planned internal audit activity.

5 Audit Scotland Report - Local Government in Scotland Financial Bulletin 2021/22

There was submitted a report by the Director of Finance & Resources relative to the Audit Scotland Local Government in Scotland Financial Bulletin 2021/22.

The report advised that the bulletin set out some of the longer-term financial challenges facing councils in the context of the Scottish Government's Resource Spending Review and the cost-of-living crisis. It also advised that the Accounts Commission's wider local government overview report would be published in May 2023 and would include further analysis.

It was noted that councils were dealing with several significant financial challenges and would need to make some difficult decisions with their spending priorities.

DECIDED:

(a) That the contents of this report be noted; and

(b) That it be noted that a report on the Local Government Overview would be submitted to this Board in due course.

6 Bulk Uplifts - Lead Officer John Kilpatrick

Under reference to item 5 of the Minute of the meeting of this Board held on 22 August 2022, there was submitted a report by the Lead Officer relative to an update on progress of the Board's review of bulk uplifts.

The report advised that research had commenced across all areas within the scope and provided an update on the findings to date. The update focused on research into demographics within Renfrewshire and in particular, the elderly population and current trends for existing service demand. The report also provided information in relation to existing services and free bulk uplifts for the elderly provided by neighbouring local authorities.

The report indicated that in order to continue with the review a definition was required on the age to be used in relation to the term 'elderly' solely within the context of the review. It was proposed that the age of 65 for both men and women was the most common age historically utilised for defining services for 'elderly' people and therefore, the age of 65 would be assumed in relation to the term elderly for the duration of the review. If an exception to this age was used, it would be clearly noted within the review.

DECIDED:

- (a) That the age of 65 be approved as the age for the term 'elderly' within the context of the review; and
- (b) That progress of the review be noted.

7 Neighbour Disputes - Lead Officer Andrew Noble

Under reference to item 5 of the Minute of the meeting of this Board held on 22 August 2022, there was submitted a report by the Lead Officer relative to an update on progress of the Board's review of neighbour disputes.

The report highlighted the scope and scale of neighbour disputes in Renfrewshire and a number of sources of evidence and data was detailed to help illustrate the extent and different types of dispute.

The report also addressed the specific issue raised at the meeting of the Audit, Risk and Scrutiny Board held on 23 January 2023 regarding the use of domestic CCTV and the responsibility for regulating and enforcing the use of these systems in Scotland.

The report advised that the next stage of the review would be to consider two of the original aims; to look at the current arrangements and approaches the Council and other stakeholders had for responding to neighbour disputes; and to review the current disposals/actions that were available to the Council and others to resolve neighbour disputes.

Evidence would be sought from Council services including Housing, Community Safety and other key stakeholders such as Police Scotland and Tenants and Residents associations.

DECIDED:

- (a) That the content of the report be noted; and
- (b) That it be agreed to move to the next stage of the review, to consider the current arrangements and approaches the Council and other stakeholders have for responding to neighbour disputes.