

Notice of Meeting and Agenda Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 23 January 2023	15:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

MARK CONAGHAN
Head of Corporate Governance

Membership

Councillor Andy Doig (Convener): Councillor Kevin Montgomery (Depute Convener):

Councillor Jennifer Adam: Councillor Chris Gilmour: Councillor John Gray: Councillor Lisa-Marie Hughes: Councillor Robert Innes: Councillor James MacLaren: Councillor Janis McDonald:

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 <http://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.

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chambers. However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

Webcasting of Meeting

This meeting will be filmed for live or subsequent broadcast via the Council's internet site – at the start of the meeting the Convener will confirm if all or part of the meeting is being filmed. To find the webcast please navigate to

<https://renfrewshire.public-i.tv/core/portal/home>

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.

AUDIT

1 Development Programme

Presentation by the Risk Manager, Finance & Resources.

2 Summary of Internal Audit Reports for period 01 October to 31 December 2022 1 - 10

Report by Chief Auditor.

3 Internal Audit and Counter Fraud Progress and Performance for Period to 31 December 2022 11 - 16

Report by Chief Auditor.

4 Summary of Outstanding Internal Audit Recommendations 17 - 24

Report by Chief Auditor.

5 Azets Audit Strategy 2022/23 25 - 44

Report by Director of Finance & Resources.

MONITORING & REVIEWING SERVICE DELIVERY PERFORMANCE POLICIES AND PRACTICE

6 Absence Statistics - Quarter 3 2021/22

Report by Director of Finance & Resources. (Not Available - to Follow)

7	Scottish Information Commissioner – Annual Report	45 - 48
	Report by Director of Finance & Resources.	
8	Commissioner for Ethical Standards in Public Life in Scotland - Annual Report 2021/22	49 - 56
	Report by Director of Finance & Resources.	
9	Scottish Public Services Ombudsman (SPSO) Annual Report 2020/21	57 - 66
	Report by Director of Finance & Resources.	

ANNUAL PROGRAMME

10	Bulk Uplifts - Lead Officer John Kilpatrick	67 - 70
	Report by Lead Officer.	
11	Neighbour Disputes - Lead Officer Andrew Noble	71 - 76
	Report by Lead Officer.	

AUDIT

Exempt Item

Exempt documents are no longer available in print format. You will require to log in to Audit, Risk & Scrutiny Exempt Items to access documents. Please note that access to exempt documents is now restricted.

EXCLUSION OF PRESS AND PUBLIC

The Board may by resolution exclude the press and public from the meeting during consideration of the following items of business as it is likely, in view of the nature of the business to be transacted, that if members of the press and public are present, there could be disclosure to them of exempt information as defined in paragraphs 1 and 14 of Part I of Schedule 7A of the Local Government (Scotland) Act, 1973.

**12 Summary of Internal Audit Investigation Reports for
period 1 October to 31 December 2022**

Report by Chief Auditor.



To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Chief Auditor

Heading: Summary of Internal Audit Reports for period 01 October to 31 December 2022

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, Risk and Scrutiny Board.

1.2 Appendix 1 provides details those audit engagements completed during the period 1 October to 31 December 2022 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.

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 and Renfrewshire Health and Social Care Integrated Joint Board;

- 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 Internal Audit Reports finalised during the period from 1 October to 31 December 2022.
-

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** – None
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
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Karen Campbell – 07768354651

Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 1 October – 31 December 2022

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
Assurance	Finance & Resources	Non Domestic Rates	Reasonable	0	2	4	1
	Environment & Infrastructure	Driver & Vehicle Checks	Limited	0	7	2	0
	Communities & Housing	Housing Assurance Statement – compliance Checks	Substantial	0	0	0	0

Note 1 – No assurance rating can be given in respect of investigation assignments

Assurance Level	
Substantial Assurance	<ul style="list-style-type: none"> There is a sound system of internal control designed to achieve the objectives of the area being reviewed. The control processes tested are being consistently applied.
Reasonable Assurance	<ul style="list-style-type: none"> The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.

Limited Assurance	<ul style="list-style-type: none"> Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk. The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	<ul style="list-style-type: none"> Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed. Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report Finance & Resources

Non Domestic Rates (A0082/2022/001)

Date: October 2022

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that: -

1. There is an adequate system in place to ensure the calculation and payment of Non Domestic Rates.
2. All exemptions and discounts have been properly applied.
3. All Non Domestic Rates income due is properly accounted for and recorded.
4. All accounts have been issued in line with statutory timescales.
5. All income due to East Renfrewshire Council has been remitted to their bank account.
6. Outstanding debt at the year-end is being appropriately managed.

Audit Scope

The following work was carried out:

1. Interviewed the appropriate officers to ascertain the system in place in relation to billing, collecting and monitoring of Non Domestic Rates income and identified any areas for improvement.
2. Undertook a series of tests to ensure the system was adequate and operating as intended.
3. Prepared a certificate for East Renfrewshire Council based on the outcome of the audit.

Key Audit Assurances

1. There is an adequate system in place for the calculation and payment of Non Domestic Rates.
2. Demand notices are issued according to statutory timescales.
3. All income due to East Renfrewshire Council has been remitted to their bank account.
4. Procedures are now back in place to follow up outstanding debts after this was temporarily ceased during the Covid pandemic.

Key Audit Risks

1. If reviews of reliefs granted are not carried out as often as agreed, there is a risk that some reliefs may be incorrect
2. When backup information for reliefs cannot be traced, the reason for the reliefs may not be clear.

Internal Audit Report Finance & Resources

Non Domestic Rates (A0082/2022/001)

Date: October 2022

Overall Audit Opinion

All Non Domestic Rates processes are back to normal after the Covid pandemic. The audit identified that satisfactory controls are in place for the billing and collection of these rates. However, evidence of some rates relief applications were not available. Also, reviews of Non Domestic Rates reliefs were not being carried out, as a result of other priorities during the pandemic, but are planned to recommence. Recommendations were made to address the areas of weakness identified and, if implemented, will help strengthen the controls in place within the system.

Management Commentary

There is a planned schedule of rolling relief reviews to be undertaken, this has commenced and now is actioned by a designated Reviews Team. All the other recommendations have been implemented including amending processes to ensure that appropriate supporting documentation can be easily traced.

Internal Audit Report

Environment & Infrastructure

Driver & Vehicle Checks (A0025/2021/001)

Date: October 2022

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that: -

1. There are clear lines of management, with defined roles and responsibilities and documented procedures, for the control and safe use of fleet vehicles.
2. There is an accurate inventory of all fleet vehicles and the process for logging the allocation and return of vehicles to individuals is adequate and being applied consistently.
3. The process for ensuring that relevant first use vehicle checks are undertaken and recorded appropriately.
4. Key holding arrangements for vehicles are adequate.
5. Vehicle tracking is undertaken on all vehicles and that it is known at any point in time which officer is using which vehicle.
6. All fleet vehicle drivers are subject to appropriate driving licence checks.
7. There are adequate arrangements in place for the storage and parking of vehicles when not in use.

Audit Scope

The following work was carried out:

1. Interviewed the appropriate staff in a sample of services that use fleet vehicles to ascertain the processes and controls in place relating to the above objectives.
2. Prepared and undertook a series of tests to confirm the adequacy and effectiveness of the controls identified.

Key Audit Assurances

1. There are clear lines of management, with defined roles and responsibilities for the control and safe use of fleet vehicles.
2. The Fleetmaster system provides an accurate inventory of all fleet vehicles.
3. Key holding arrangements for vehicles are adequate.

Key Audit Risks

1. The records for logging the allocation and return of vehicles to individuals were insufficient as a number of errors and omissions were identified.
2. Examination of the records relating to vehicle safety checks revealed that the necessary checks had not been carried out and there was inadequate monitoring in place.

Internal Audit Report

Environment & Infrastructure

Driver & Vehicle Checks (A0025/2021/001)

Date: October 2022

3. The arrangements in place for the storage and parking of vehicles at the Council premises when not in use was found to be inadequate and potentially unsafe.

Overall Audit Opinion

The current processes being carried out in relation to driver and vehicle checks falls short in several areas, particularly in relation to procedures, record keeping and certain safety arrangements. A provision of limited assurance has been made in relation to the area under review and the auditor made recommendations to address these issues.

Management Commentary

We have now implemented the majority of audit recommendations and controls have now been strengthened. This includes having regular compliance meetings with all services who use fleet vehicles. A project has also been undertaken, controlled by senior management to enhance parking bay allocation and safety at the depot.

Fleet services will work with all service users to reinforce the protocol for first use vehicles checks and how this is reported, including Nil defects. This information will be stored accordingly, and audit checks will be carried out by fleet compliance team to ensure consistency.

Internal Audit Report
Communities & Housing Services
Housing Assurance Statement - Compliance Checks
(A0116/2023/001)

Date: October 2022

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that: -

1. The Council is complying with the requirements of the Annual Assurance Statement to the Scottish Housing Regulator.
2. There is sufficient evidence held to demonstrate compliance with the requirements of the Annual Assurance Statement.

Audit Scope

The following work was carried out:

1. Considered the Annual Assurance Statement and through sample testing, ensured that appropriate evidence was held to confirm that the Council are complying with the requirements of the Annual Assurance Statement.
2. Ensured that appropriate evidence was available to support a sample of indicators and management information outlined in the Social Housing Charter submitted to the Scottish Housing Regulator.

Key Audit Assurances

1. Satisfactory evidence was available to demonstrate that the Council is complying with the requirements of the Annual Assurance Statement.
2. For the sample of indicators tested, satisfactory evidence was available to support the actual outturns reported in the Social Housing Charter.

Key Audit Risks

There were no key risks identified during the audit.

Overall Audit Opinion

Based on a sample check of the evidence used to demonstrate compliance, we would confirm that the Council complies with the requirements of the Housing Assurance Statement.

Internal Audit Report
Communities & Housing Services
Housing Assurance Statement - Compliance Checks
(A0116/2023/001)

Date: October 2022

Management Commentary
N/A as no key risks identified.



To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Chief Auditor

Heading: Internal Audit and Counter Fraud Progress and Performance for Period to 31 December 2022

1. Summary

- 1.1 The Internal Audit Annual Plan was approved by the Audit, Scrutiny and Petitions Board on 13 June 2022. Internal Audit measures the progress and performance of the team on a regular basis using a range of performance indicators. This report monitors progress from 1 April 2022 to 31 December 2022, in terms of the delivery of the Audit Plan for the year and compares actual performance against targets set by the Director of Finance and Resources.
- 1.2 In terms of Counter Fraud, no formal performance targets for fraud investigation have been established for the following reasons. A major part of their work involves being the single point of contact for DWP's Single Fraud Investigation Service and the Service Level Agreement for this work contains time targets for completing this work. A great deal of effort has also been spent on increasing fraud awareness amongst employees to prevent fraud from occurring against the Council. The types of fraud referrals received to date are wide ranging and the team's objective is to concentrate on investigating those referrals considered to contain the greatest fraud risk.
- 1.3 All of the Internal Audit Team and Counter Fraud Team are currently working on a hybrid basis and also undertake home/site visits when the need arises. We also provide advice and support where necessary to council.

- 1.4 The report details progress against local and national initiatives involving Internal Audit and the Counter Fraud Team from 1 April 2022 to 31 December 2022.

2. **Recommendations**

- 2.1 Members are invited to note the Internal Audit and Counter Fraud Team progress and performance to 31 December 2022.

3. **Background**

- 3.1 The progress and performance of the Internal Audit Team is subject to regular monitoring using a number of performance measures. The Director of Finance and Resources has set annual targets for the team to demonstrate continuous improvement. In terms of the Counter Fraud team, there are time targets in place for responding to requests from the DWP's Single Fraud Investigation Service. Due to the diverse nature of fraud referrals no formal performance targets have been established and the outcomes from investigations is regularly monitored by management and reported to this Board.
- 3.2 Internal Audit and the Counter Fraud Team support a variety of local and national initiatives through participation in professional practitioner groups and co-ordination of national initiatives such as the National Fraud Initiative.

4. **Internal Audit Team Performance**

(a) **Percentage of audit plan completed as at 31 December 2022**

This measures the degree to which the Audit plan has been completed.

Actual 2021/22	Annual Target 2022/23	Audit Plan Completion Target to 31 Dec 2022	Audit Plan Completion Actual to 31 Dec 2022
92.1%	95.0%	66.5%	63.7%

Actual performance is currently slightly below target. The main reason for this is the team have had a high long term absence rate. In addition, due to workload pressures and other priorities, the specialised ICT Audits which have been outsourced have been delayed to January 2023. This indicator is being monitored closely by management and to assist

in improving this indicator we have received agreement from the Director of Finance and Resources to outsource a further two assignments.

(b) Percentage of assignments complete by target date

This measures the degree with which target dates for audit work have been met.

Target 2022/23	Actual to 31 December 2022
95.0%	97.3%

Actual performance is ahead of the target set for the year. It should be noted that target dates have been extended where necessary as it is taking longer to obtain information due to the priorities of services and the practicalities of home working.

(c) Percentage of audit assignments completed within time budget

This measures how well the time budget for individual assignments has been adhered to.

Target 2022/23	Actual to 31 December 2022
95.0%	97.3%

Actual performance is ahead of the target set for the year.

(d) Percentage of audit reports issued within 6 weeks of completion of audit field work

This measures how quickly draft audit reports are issued after the audit fieldwork has been completed.

Target 2022/23	Actual to 31 December 2022
95.0%	100%

Actual performance is ahead of target.

5. Review of the 2022/23 Internal Audit Plan

- 5.1 No further amendments are planned at this time to the Plan. However, the Internal Audit Plan progress will continue to be closely scrutinised by management and any further proposed amendments will be brought to this Board for approval.
- 5.2 It should be noted that we have utilised all of our contingency time, mainly as a result of the number of investigations that we have had to undertake to date, which are reported to this Board on completion. If more work of this nature materialises, it may result in one or two reviews not commencing until the first quarter of 2023/24.

5.3 We continue to liaise and advise services on proposed amendments to internal controls and new procedures as and when required

5.4 All of this work will enable us to deliver our annual audit opinion on the Council's governance, internal control and risk management, at the end of the year.

6 Counter Fraud Team Progress and Performance

6.1 In line with the Service Level Agreement, the Counter Fraud Team act as the Single Point of Contact (SPOC) to route potential housing benefit fraud referrals to the DWP, liaise with the Council's Housing Benefit Team and DWP Fraud Officers and retrieve the necessary evidence for the DWP Fraud Officers from the Housing Benefit System. In addition, we also work jointly with DWP Fraud Officers on criminal fraud investigations which focuses on the investigation and prosecution of the LA administered Council Tax Reduction Scheme (CTRS) and Social Security benefit fraud. We continue to refer cases worthy of investigation to them for their consideration.

6.2 As well as continuing to investigate referrals received from many different sources, during this quarter we co-ordinated and submitted the required data by the due date in October 2022 for the next National Fraud Initiative. The data matches for further investigation should be received at the end of January/February 2023.

6.3 During this quarter we have increased our fraud prevention work. In light of the increased risk of bank mandate frauds, it has been agreed with the Director of Finance and Resources that the Counter Fraud Team will assume responsibility for verifying any bank account changes or remittance advice contact changes that are received from Suppliers. In consultation with the Procurement and Accounts Payable teams, a procedure, listing the validation check to be undertaken, has been drawn up and commenced in December 2022. It should be noted that depending on the volume of these requests, we may have to amend our current workload focus to accommodate this task.

6.4 The financial and non-financial results for the period up to quarter 3 (April 2022 to December 2022) are noted in the table below:-

Financial Outcomes	As at End of Quarter 3 (£)
Cash savings directly attributable to preventative counter fraud intervention	1,995
Cash recoveries in progress directly attributable to counter fraud investigations	56,713
Housing Benefit savings directly attributable to counter fraud investigation	17,324

Housing Benefit Savings Attributable to Joint Working by Counter Fraud and DWP Counter Fraud Officers	35,115
Notional savings identified through counter fraud investigation, (e.g. housing tenancy and future council tax,)	222,058
Non-Financial Outcomes	As at End of Quarter 3 (£)
Housing properties recovered	2
Housing applications amended/cancelled	0
Blue badge misuse warning letters issued	12
Licences revoked	0

- 6.5 The latest virtual meeting of the Scottish Local Authorities Investigators Group took place this month and included a presentation from the National Anti Fraud Network providing an overview of Communications Data, and the Investigatory Powers Act and its potential use to Investigators.

7. Scottish Local Authorities Chief Internal Auditors' Group

- 7.1 The Local Authorities Computer Audit Sub-Group was attended virtually during this quarter. The main discussion topic at this meeting was Cloud Hosted Environments – Including Cloud Governance, Cloud Security and Cloud Migration.

8. External Quality Assessment

- 7.3 The Public Sector Internal Audit Standards requires that an External Assessment should be undertaken on the Internal Audit Service at least every 5 years to ensure conformance with the definition of Internal auditing and the standards, along with an evaluation of whether internal auditors comply with the code of ethics.
- 7.4 Our second assessment is being undertaken by the Chief Auditor at South Ayrshire Council and our submission and supporting evidence has been forwarded to her. The results along with any actions will be reported to this Board when this assessment has been completed.

Implications of the Report

1. **Financial** - The Council has in place arrangements to recover the any overpayments identified from the work of the Counter Fraud Team and the National Fraud Initiative.
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** - None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** - The progress and performance reported relates to the delivery of the risk-based internal audit plan and the mitigation of the risk of fraud and error.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Karen Campbell – 07768354651



To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Chief Auditor

Heading: Summary of Outstanding Internal Audit Recommendations

1. Summary

- 1.1 On 18 March 2018, the Chief Auditor presented a report to the Board stating that there was an opportunity to enhance the escalation procedures for audit recommendations where agreed actions have not been effectively implemented by the date agreed. One of the recommendations was that details of outstanding critical recommendations will be provided to the Board.
- 1.2 This report therefore provides the updated position of those critical recommendations that have been followed up during 2022/23 and have not yet been fully implemented by service management.
-

2. Recommendations

- 2.1 Members are invited to note the position with regard to these outstanding recommendations.
-

3. Background

- 3.1 Internal Audit undertake an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by service management. The results of this exercise have been reported to service management on conclusion of the exercise and also to this Board as part of the

Chief Auditor's Annual Report. All critical recommendations which have been made and have reached their due date for implementation, by the date of commencement of this exercise, are included in this follow up exercise and services are asked to provide evidence to demonstrate that each of these recommendations have been implemented.

- 3.2 The table below shows the total and status of all critical recommendations which were followed up during this exercise across Council services. 8 of these have been implemented satisfactorily.

Service	No of Critical Recommendations				
	Followed Up	Completed	Part completed	Not Yet Implemented	Redundant /superseded
Finance & Resources	5	2	3	0	0
Chief Executives	4	3	0	1	0
Environment & Infrastructure	4	3	0	1	0
	13	8	3	2	0

- 3.3 Revised implementation dates have been provided by the appropriate service for those recommendations which are not yet implemented or are partially complete. These recommendations are detailed in Appendix 1, along with the latest response received from service management. These will be followed up again by Internal Audit during 2023/24.

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** – None

8. **Health & Safety** – None
 9. **Procurement** - None
 10. **Risk** – Non implementation of critical audit recommendations results in internal control weaknesses not being addressed
 11. **Privacy Impact** – None
 12. **COSLA Implications** - None
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Appendix 1

Renfrewshire Council

Internal Audit Service

Audit, Risk and Scrutiny Board

Progress of Outstanding Critical Recommendations

Service	Assignment	Recommendation	Original Due Date	Status	Management Response at Follow Up Exercise	Revised Date
Finance & Resources	Health & Safety	A review of the arrangements for monitoring and reporting on performance should be included within the overall review of governance. Specifically, the arrangements for service and corporate reporting to Boards, oversight of service reporting by the CHST and the development of KPIs.	31/03/18	Part Complete	The annual report was sent to the FARS board on the 15 th June 2022. This did not include any KPIs. A discussion needs to take place between Principal HR & OD Adviser responsible for Health and Safety and the new Director of Finance & Resources. This discussion is to review the drafted KPIs and ensure they are fit for purpose as these were developed during the pandemic.	31/01/2023
	Software Licensing	a) Performance and Asset Management should liaise with the necessary teams involved in the software management life cycle so that clearly defined processes can be established and where relevant the addition, amendment or removal of software is adequately communicated to the teams responsible for managing software.	31/12/18	Part Complete	The corporate software license position remains as is. We are supported by our SAM partner and continue to report a positive compliance position reported quarterly to the Head of Digital, Transformation and Customer Services. The education position is that we are actively working with our	30/06/2023

		<p>Once processes have been defined and agreed, clearly documented procedures should be drafted outlining the governance arrangements in place, e.g. the roles and responsibilities of each party, the channels of communication, monitoring processes etc.</p> <p>b) Whilst documenting the procedures, management should consider its policy on the use of cloud-based applications to reduce the likelihood of shadow IT.</p>			compliance Partner BCS and the Head of Child Services to bring Education to a complete compliance position.	
	Use of Purchase Cards	The process of recording Purchase Card transaction details not yet approved in the financial ledger to ensure budget holders are aware of committed spend should be reinstated. Purchase to Pay management should discuss this with Business World managers.	17/01/22	Part Complete	<p>Staff have worked to reduce the volume of outstanding transactions by manually inputting those that are 12 months or older into Business World. We are currently in discussion with the bank with a view to improving the reporting and management information from SDOL.</p> <p>Remaining committed and unapproved spend that is less than 12 months old is being monitored by the Finance Manager (Systems and Control) and details regularly shared with Finance staff so that they can include that committed spend in projected outturns for the financial year.</p> <p>Both cardholders and approvers continue to receive a</p>	31/03/2023

					daily reminder email to action outstanding transactions. All SDOL users receive email reminder of audit requirements	
Chief Executives	Missing Chrome Books	A co-ordinator role should be established for the purpose of submitting and recording details of applications for this (or similar) initiative. This role should be carried out by a person with knowledge of the programme and would provide a degree of control over applications submitted.	03/02/22	Not Yet Implemented	A Lead Officer for Connecting Scotland has been appointed. Applications for devices are sent direct to Connecting Scotland from Third Sector and the Public Sector officers using an online process. The Lead Officer will ask applicants to ensure they line manager is aware of and has approved the application. The Lead Officer will request that Connecting Scotland provide her with a list of applications from Renfrewshire Council officers and will contact each applicant and their line manager to confirm they have approved this application. Connecting Scotland has been paused so this has not yet been implemented.	31/03/2023
Environment & Infrastructure	Soft Facilities Management Review	Management should ensure that records are maintained of which staff/contract cleaners physically work at each location during each shift.	31/03/22	Not Yet Implemented	The Soft FM Officers and Facilities Managers manage any movement of staff on a daily basis, based on service needs. These moves are all managed within the individual clusters, and the reasons for these moves can vary and happen on a daily basis as part of the overall management of a cluster - examples are: backfilling sickness absence;	31/01/2023

					<p>providing support in another school for a specific task. The Facilities Managers within Soft FM will instruct all staff attending workplaces to sign the Staff Sign in book/Fire Register so there is a clear record of who is working within a premises on that day.</p>	
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To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Director of Finance and Resources

Heading: Azets Audit Strategy 2022/23

1. **Summary**

1.1 Azets is now the Council's external auditor, as a new five-year external audit appointment commences in 2022/23. In advance of the formal Audit Plan being presented to the March meeting of the Audit, Risk and Scrutiny Board, Azets now present a high-level audit strategy report, as attached.

1.2 The Council's new Audit Lead is Gary Devlin, and the Audit Manager is Adrian Kolodziej, both of whom will attend this meeting to present the strategy.

2. **Recommendations**

2.1 Members are requested to note the attached Audit Strategy report from Azets.

Implications of the Report

1. **Financial** – Annual audit fees are set by Audit Scotland and for 2022/23 this has been intimated as £415,650; a 12.5% increase on the previous year. This uplift is consistent across all councils in Scotland.

2. **HR & Organisational Development** – none arising directly from this report.

3. **Community/Council Planning** – none arising directly from this report.

4. **Legal** – The Council is required by statute to prepare a set of annual accounts that are subject to external audit by 30 September each year.
 5. **Property/Assets** – none arising directly from this report.
 6. **Information Technology** – none arising directly from this report.
 7. **Equality & Human Rights** – none arising directly from this report.
 8. **Health & Safety** – none arising directly from this report.
 9. **Procurement** – none arising directly from this report.
 10. **Risk** – none arising directly from this report.
 11. **Privacy Impact** – none arising directly from this report.
 12. **Cosla Policy Position** – none arising directly from this report.
 13. **Climate Risk** – none arising directly from this report.
-

Author: Christine McCourt, Head of Finance and Business Services

Renfrewshire Council

External Audit Strategy 2022/23

Azets

January 2023

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Introduction

Azets have been appointed by Audit Scotland as the external auditor to Renfrewshire Council for the period 2022/23 to 2026/27.

This document provides an introduction to our audit team and sets out our audit strategy for 2022/23.

We expect that our audit will have a similar underlying approach to that of your previous external auditor, Audit Scotland, although there are some changes to the Code of Audit Practice and auditing standards that come into effect for the first time in 2022/23. These are reflected in this document.

We firmly believe that the best and most effective audits are underpinned by strong, professional working relationships with key client contacts right from the outset and this will be our key aim over the duration of our appointment. The benefits of our audit approach include:

- Full compliance with the Audit Scotland Code of Audit Practice
- Sector expertise from dedicated public sector external audit specialists
- Proactive, open and constructive planning and communication
- A risk-based audit approach tailored to Renfrewshire Council
- Clear and concise reporting
- Proactive liaison with internal audit
- Responsiveness and independence of thought.

Adding value

All of our clients quite rightly demand of us a positive contribution to meeting their ever-changing business needs. We aim to add value by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way we aim to help you promote improved standards of governance, better management and decision making and more effective use of public money.

Any comments you may have on the service we provide would be greatly appreciated.

Your Azets audit team

The Renfrewshire Council external audit team will be led by Gary Devlin and managed by Adrian Kolodziej. We will draw upon the expertise of our wider public sector management team during the course of our audit appointment.

Gary Devlin: Engagement Lead

gary.devlin@azets.co.uk

Gary has over 20 years' experience in undertaking audit work across a wide range of public sector organisations. Gary will have overall responsibility for the delivery of the audit.



Adrian Kolodziej: Engagement Manager

adrian.kolodziej@azets.co.uk

Adrian will manage the delivery of the onsite work and work alongside Gary to deliver the audit engagement. Adrian has over 14 years of public sector experience performing the external audits of local authorities, central government and further education bodies.



Our experience

Our portfolio of new and previous Audit Scotland appointments is set out below. We have also included selected clients from across our wider public sector client base.

New Audit Scotland appointments

Local Government	NHS	Further Education
Clydeplan	NHS Fife	Ayrshire College
Fife Council	Public Health Scotland	Borders College
Fife Integration Joint Board	Scottish Ambulance Service	Dumfries and Galloway College
Fife Pension Fund		West College Scotland
Lothian Pension Fund		
Renfrewshire Council		
Renfrewshire Valuation Joint Board		
Scotland Excel		

Previous Audit Scotland appointments

Local Government	NHS	Further Education	Central Government
City of Edinburgh Council	NHS Lothian	City of Glasgow College	Disclosure Scotland
Lothian Pension Fund	Mental Welfare Commission for Scotland	Glasgow Kelvin College	Scottish Housing Regulator
Edinburgh Integration Joint Board	NHS 24	Glasgow Colleges Regional Board	Police Investigation and Review Commissioner
Lothian Valuation Joint Board	National Waiting Times Centre Board	Glasgow Clyde College	Scottish Courts Service
SESTRAN	The State Hospitals Board for Scotland	Dumfries and Galloway College	Scottish Prison Service
Strathclyde Partnership for Transport		Borders College	Scottish Road Works Commissioner
Strathclyde Concessionary Travel Scheme Joint Committee			

Our responsibilities

The Auditor General and Audit Scotland

The Auditor General for Scotland is a Crown appointment and independent of the Scottish Government and Parliament. The Accounts Commission is responsible for appointing independent auditors to audit the accounts of the local government bodies.

Audit Scotland is an independent statutory body that co-ordinates and supports the delivery of high-quality public sector audit in Scotland. Audit Scotland oversees the appointment and performance of auditors, provides technical support, delivers performance audit and Best Value work programmes and undertakes financial audits of public bodies.

The Auditor General appointed Azets as external auditor of Renfrewshire Council for the five year period commencing 2022/23.

Auditor responsibilities

Code of Audit Practice

The Code of Audit Practice (the Code) describes the high-level, principles-based purpose and scope of public audit in Scotland. The 2021 Code replaces the Code issued in 2016 and came into effect from 2022/23.

The Code of Audit Practice outlines the responsibilities of external auditors appointed by the Auditor General for Scotland and it is a condition of our appointment that we follow it.

Our responsibilities

Auditor responsibilities are derived from the Code, statute, International Standards on Auditing (UK) and the Ethical Standard for auditors, other professional requirements and best practice, and guidance from Audit Scotland.

We are responsible for the audit of the accounts and the wider-scope responsibilities explained below. We act independently in carrying out our role and in exercising professional judgement. We report to the Council and others, including Audit Scotland, on the results of our audit work.

Weaknesses or risks, including fraud and other irregularities, identified by auditors, are only those which come to our attention during our normal audit work in accordance with the Code and may not be all that exist.

Wider scope audit work

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector.

The wider scope audit specified by the Code broadens the audit of the accounts to include additional aspects or risks in areas of financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

Financial management



Financial management means having sound budgetary processes. Audited bodies require to understand the financial environment and whether their internal controls are operating effectively.

Auditor considerations

Auditors consider whether the body has effective arrangements to secure sound financial management. This includes the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities.

Financial sustainability



Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

Auditor considerations

Auditors consider the extent to which audited bodies show regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so it can continue to deliver services.

Vision, leadership and governance



Audited bodies must have a clear vision and strategy, and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

Auditor considerations

Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. Auditors also consider the effectiveness of governance arrangements for delivery, including openness and transparency of decision-making; robustness of scrutiny and shared working arrangements; and reporting of decisions and outcomes, and financial and performance information.

Use of resources to improve outcomes



Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency and effectiveness through the use of financial and other resources, and reporting performance against outcomes.

Auditor considerations

Auditors consider the clarity of arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of inequalities, and deliver continuous improvements in priority services.

Audit quality

The Auditor General and the Accounts Commission require assurance on the quality of public audit in Scotland through comprehensive audit quality arrangements that apply to all audit work and providers. The audit quality arrangements recognise the importance of audit quality to the Auditor General and the Accounts Commission and provide regular reporting on audit quality and performance.

Audit Scotland maintains and delivers an [Audit Quality Framework](#).

The most recent audit quality report can be found at <https://www.audit-scotland.gov.uk/publications/quality-of-public-audit-in-scotland-annual-report-202122>

Audit strategy

Risk-based audit approach

We follow a risk-based approach to audit planning that reflects our overall assessment of the relevant risks that apply to the Council. This ensures that our audit focuses on the areas of highest risk. Our audit planning is based on:

Discussions with senior officers	Our understanding of the sector, its key priorities and risks	Attendance at the Audit, Risk and Scrutiny Board
Guidance from Audit Scotland	Discussions with Audit Scotland and other Council auditors	Discussions with internal audit and reviews of their plans and reports
Review of the Council's corporate strategies and plans	Review of the Council's corporate risk register	Consideration of the work of other inspection bodies

Planning is a continuous process and our audit plans are updated during the course of our audit to take account of developments as they arise.

Professional standards and guidance

We perform our audit of the financial statements in accordance with International Standards on Auditing UK (ISAs (UK)), Ethical Standards, and applicable Practice Notes and other guidance issued by the Financial Reporting Council (FRC).

Partnership working

We coordinate our work with Audit Scotland, internal audit, other external auditors and relevant scrutiny bodies, recognising the increasing integration of service delivery and partnership working within the public sector.

Audit Scotland

Although we are independent of Audit Scotland and are responsible for forming our own views and opinions, we do work closely with Audit Scotland throughout the audit. This helps identify common priorities and risks, treat issues consistently across the sector, and improve audit quality and efficiency. We share information

about identified risks, good practices and barriers to improvement so that lessons to be learnt and knowledge of what works can be disseminated to all relevant bodies.

Audit Scotland undertakes national performance audits on issues affecting the public sector. We may review the Council's arrangements for taking action on any issues reported in the national performance reports which may have a local impact. We also consider the extent to which the Council uses the national performance reports as a means to help improve performance at the local level.

During the year we may also be required to provide information to Audit Scotland to support the national performance audits.

Internal Audit

As part of our audit, we consider the scope and nature of internal audit work and look to minimise duplication of effort, to ensure the total audit resource to the Council is used as efficiently and effectively as possible.

Delivering the audit – post pandemic

Hybrid audit approach

We intend to adopt a hybrid approach to our audit which combines on-site visits with remote working; learning from the better practices developed during the pandemic.

All of our people have the equipment, technology and systems to allow them to work remotely or on-site, including secure access to all necessary data and information.

All of our staff are fully contactable by email, phone call and video-conferencing.

Meetings can be held over Skype, Microsoft Teams or by telephone.

We employ greater use of technology to examine evidence, but only where we have assessed both the sufficiency and appropriateness of the audit evidence produced.

Secure sharing of information

We use a cloud-based file sharing service that enables users to easily and securely exchange documents and provides a single repository for audit evidence.

Regular contact

During the 'fieldwork' phases of our audit, we will arrange regular catch-ups with key personnel to discuss the progress of the audit. The frequency of these meetings will be discussed and agreed with management.

Signing annual accounts

Audit Scotland recommends the electronic signing of annual accounts and currently uses a system called DocuSign.

Electronic signatures simplify the process of signing the accounts and are acceptable for laying in Parliament. Accounts can be signed using any device from any location. There is no longer a need for duplicate copies to be signed, thus reducing the risk of missing a signature and all signatories have immediate access to a high-quality PDF version of the accounts.

Key audit developments in 2022/23

Revised auditing standards¹, which come into effect from the current year, will have a significant impact on the way we perform our audit, particularly how we assess the risk of material misstatement, our approach to the audit of fraud, and the ways we ensure our audits are performed in line with regulatory requirements and to a high

¹ Revisions to ISA (UK) 315 on auditors' responsibility to identify and assess the risks of material misstatement in the financial statements and ISA (UK) 240 on material misstatements caused by fraud came into effect for audits of financial statements with periods commencing on or after 15 December 2021.

standard. The in-depth nature of these additional procedures, as well as updated tools and techniques that may come into scope, will also offer additional opportunity to provide insights and constructive feedback on the way the Council manages risks. The table below provides further detail on the implications of these new requirements.

Key change	Potential impact on the Council & our approach
Enhanced risk identification and assessment, promoting more focused auditor responses to identified risks	<p>Management and those charged with governance may receive more up-front questions as we plan the audit and identify and assess risks of material misstatement.</p> <p>We may conduct planning and risk assessment procedures at a different time to ensure that our understanding is comprehensive, and that information is leveraged effectively and efficiently.</p> <p>To facilitate a more robust risk-assessment, we may request additional information to enhance our understanding of systems, processes and controls. For example, we may request:</p> <ul style="list-style-type: none"> • a better understanding of the Council's structure and operations and how it integrates information technology (IT) • more information about the Council's processes for assessing risk and monitoring its system of internal control • more detailed narratives about how transactions are initiated, recorded, processed and reported • policies and procedure manuals, flowcharts and other supporting documentation to validate our understanding of the information systems relevant to the preparation of the financial statements • more information to support our inherent risk assessment. <p>This information not only informs our risk assessment but also assists us in determining an appropriate response to risks identified, including any new significant risks which require a different response.</p>

Key change	Potential impact on the Council & our approach
Understanding and acting on risks associated with IT	<p>We will be asking tailored questions and making information requests to understand the IT environment, including:</p> <ul style="list-style-type: none"> • IT applications • supporting IT infrastructure • IT processes • personnel involved in the IT processes. <p>Combined with the controls that may be needed to address the identified and assessed risks of material misstatement, this understanding may also identify existing and new risks arising from the use of IT. Therefore, we will be asking more focused questions and requesting additional information to understand the general IT controls that address such risks. For example, we may have questions in relation to general IT controls over journal entries (e.g., segregation of duties related to preparing and posting entries) to address risks arising from the use of IT.</p> <p>Depending on our assessment of the complexity of systems and associated risks, we may also involve additional team members, such as IT specialists.</p>
Enhanced procedures in connection with fraud	<p>We will be asking targeted questions as part of an enhanced approach to fraud, including discussing with the Council:</p> <ul style="list-style-type: none"> • any allegations of fraud raised by employees or related parties • the risks of material fraud, including those specific to the local government sector. <p>Combined with other information, and any inconsistencies in responses from those charged with governance and management, we determine implications for further audit procedures. Work in connection with fraud may also now include the use of audit data analytics, or the inclusion of specialists in our engagement team to ensure we obtain sufficient appropriate audit evidence to conclude whether the financial statements are materially misstated as a result of fraud.</p> <p>In addition to existing communication and reporting requirements relating to irregularities and fraud, there may be</p>

Key change	Potential impact on the Council & our approach
	<p>further matters we report in connection with management's process for identifying and responding to the risks of fraud in the entity and our assessment of the risks of material misstatement due to fraud.</p> <p>These enhanced requirements may assist in the prevention and detection of material fraud, though do not provide absolute assurance that all fraud is detected or alter the fact that the primary responsibility for preventing and detecting fraud rests with the Council and management.</p>
Enhanced requirements for exercising professional scepticism	<p>Challenge, scepticism and the application of appropriate professional judgement are key components of our audit approach. You may receive additional inquiries if information is found that contradicts what our team has already learned in the audit or in instances where records or documents seen in the course of the audit appear to have been tampered with, or to not be authentic.</p>
Using the right resources, in the right way, at the right time	<p>One of our new strategic quality objectives sets out that we will strive to use the right resource, in the right way, at the right time. This may mean increasing the use of specialists (for example in relation to general IT controls) or changing the shape of the audit engagement team to ensure that we are able to provide appropriate challenge and feedback in specialist areas.</p> <p>This will include appropriate use of technology, including data analytics.</p>

Communication with those charged with governance

Auditing standards require us to make certain communications throughout the audit to those charged with governance. We have agreed with the Council that these communications will be through the Audit, Risk and Scrutiny Board (which reports to the full Council).

Audit timetable

The submission date for local government is generally set to be consistent with the date specified in accounts regulations by which a body is required to approve its audited annual accounts. The Coronavirus (Scotland) Act 2000 permitted a deferral in 2019/20 and 2020/21 to 30 November, and a temporary amendment to the accounts regulations allowed a submission date of 31 October for 2021/22. However, the submission date is returning to the pre-pandemic 30 September for 2022/23.

We have set out below target months which align to the Council's schedule of Audit, Risk and Scrutiny Board meetings. We will aim to meet these scheduled meetings however this will be monitored during the audit process and may require to be revised to reflect emerging issues.

Audit work/output	Description	Target month	ARS Board	Deadline
Audit strategy	Onboarding and initial engagement, introductory meetings and presentation of audit strategy.	January	23 Jan 2023	N/A
Audit plan	Planning meetings, understanding the entity, risk assessment. Audit plan setting out the scope of our audit, including key audit risks, presented to ARSB.	December – March	13 Mar 2023	22 March 2023
Interim audit	Interim audit including review of accounting systems and wider scope work. We will provide a verbal update to the Audit, Risk and Scrutiny Committee on work carried out during our interim audit.	December - March	22 May 2023	N/A

Audit work/output	Description	Target month	ARS Board	Deadline
Final audit	Accounts presented for audit and final audit visit begins	July-September	TBC	N/A
Independent Auditor's Report	This report will contain our opinion on the financial statements, the audited part of the remuneration and staff report, annual governance statement and performance report.	September	18 Sep 2023	30 September 2023
Annual Report to the Council and the Controller of Audit	At the conclusion of each year's audit we issue an annual report setting out the nature and extent of our audit work for the year and summarise our opinions, conclusions and the significant issues arising from our work. This report pulls together all of our work under the Code of Audit Practice.	August	18 Sep 2023	30 September 2023

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To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Director of Finance & Resources

Heading: Scottish Information Commissioner – Annual Report

1. Summary

- 1.1 The purpose of this Report is to advise the Board on the Scottish Information Commissioner's Annual Report 2021/22 Managing Challenges and Improving for the Future. The Report is available on the Commissioner's website at [Scottish Information Commissioner - Section 46 Annual Report 2021-22.pdf \(itspublicknowledge.info\)](https://itspublicknowledge.info/Scottish%20Information%20Commissioner%20-%20Section%2046%20Annual%20Report%2021-22.pdf)
-

2. Recommendations

- 2.1 It is recommended that the Board note:
- the contents of the Annual Report.
 - the information on the numbers of FOI requests, reviews and appeals involving the Council in paragraph 3 of the report.
-

3. Background

- 3.1 The Freedom of Information (Scotland) Act 2002 ("FOISA") came into force on 1 January 2005 and created a general right to obtain information from any designated Scottish public authority subject to limited exemptions. Very few exemptions are absolute. Most exemptions are only available if the request fails the "public interest"

test. In other words, information must still be released if it is of greater benefit to the public to release the information than withhold it.

3.2 The Annual Report for 2021/22 refers to the lasting impact of COVID and concludes that one key impact for his own office is a significant increase in the number of appeals.

3.3 Key highlights include:

- OSIC received 626 appeals this year, the highest since 2005-06 and a 29% increase from the previous year. Appeal subjects reflected a wide range of issues of personal and public interest: from discharges from hospitals to care homes to a review of the Curriculum for Excellence; from planning for future Covid-19 waves to neighbourhood noise complaints 72 % of appeals came from members of the public and 98 new appeals related to the EIRs, the highest ever number, compared with 69 the previous year.
- 18% of appeals related to an authority's failure to respond.
- Only 0.8% of requests received by Scottish Public Authorities resulted in appeals to OSIC.
- OSIC carried out 257 interventions to support improvements in public authority FOI practice. While most were relatively straightforward 'non-compliance' notifications, they also carried out 46 interventions at level one and above – a 48% increase on 2020-21 interventions.
- In 55 % of decisions the Commissioner found wholly or partly in favour of the requester.

3.4 Since 2014 the Commissioner has maintained a 'Statistics Portal'. Public authorities, including Renfrewshire Council, upload data on FOI and EIR (Environmental Information Regulations) requests to this portal. Data uploaded includes the number of FOI requests and requirements for review received, which exemptions and exceptions have been applied and whether statutory timescales have been met. This information is collated and published quarterly.

- In total there have been 73,983 FOI requests in Scotland in 2021/22, an increase from 69,519 last year.

- Renfrewshire Council received 1,258 FOI requests in 2021/22, an increase of 16% from last year's total of 1,084. This placed the Council 6th out of the 32 Local Authorities for number received, up from 10th in 2020/21.
- The Council received 25 requirements for review in 2021/22 compared to 14 the previous financial year. There were no particular trends emerging from those reviews highlighting reasons for the larger number.
- Across Scotland, 3% of requests resulted in a requirement for review.
- 2% of requests received by the Council resulted in a requirement for review and 0.2% of requests resulted in appeal to the Commissioner.

3.5 There has been only one valid appeal involving the Council for 2021/22. A decision from the Commissioner on this appeal is still awaited. A decision for the one valid appeal received in 2020/21 is also still awaited. The outcome of both will be reported in next year's Board report.

3.6 The low level of requirements for review compared to the high volume of requests processed by the Council, together with the small number of appeals to OSIC during 2021/22 indicates that the Council continues to manage its responsibilities well.

Implications of the Report

1. **Financial** – none
2. **HR & Organisational Development** – none
3. **Community Planning** – none
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. Continued FOISA compliance ensures that people's information rights are respected.

- 8. **Health & Safety** – none
 - 9. **Procurement** – none
 - 10. **Risk** – none
 - 11. **Privacy Impact** – none
 - 12. **Cosla Policy Position** – none
 - 13. **Climate Risk** - none
-

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To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Director of Finance & Resources

Heading: Commissioner for Ethical Standards in Public Life in Scotland – Annual Report 2021/22

1 Summary

- 1.1 The Acting Commissioner for Ethical Standards in Public Life in Scotland has issued his 2021/22 annual report. The report is available on the Commissioner's website at <https://www.ethicalstandards.org.uk/publication/esc-annual-report-2020-21>.
- 1.2 The report provides details of investigation of complaints about the conduct of councillors, members of devolved public bodies and MSPs and scrutiny of Scotland's Ministerial public appointments process. Where there has been contravention of the relevant Code, the Commissioner reports this, in the case of councillors and members of public bodies, to the Standards Commission for Scotland and in the case of MSPs and in relation to lobbying complaints, to the Scottish Parliament.
- 1.3 The statutory functions of the Commissioner in relation to conduct and public appointments are set out in the report, together with details of the restructure exercise that was conducted.
- 1.4 The report relates to a revised strategic plan for 2021 to 2024 which outlines the Commission's purpose values and strategic objectives.

2. Recommendations

- 2.1 That the 2021/22 Annual Report by the Commissioner for Ethical Standards in Public Life in Scotland be noted; and
- 2.2 That the actions taken in Renfrewshire in relation to the Code of Conduct development as detailed in paragraph 5.5 of the report be noted.

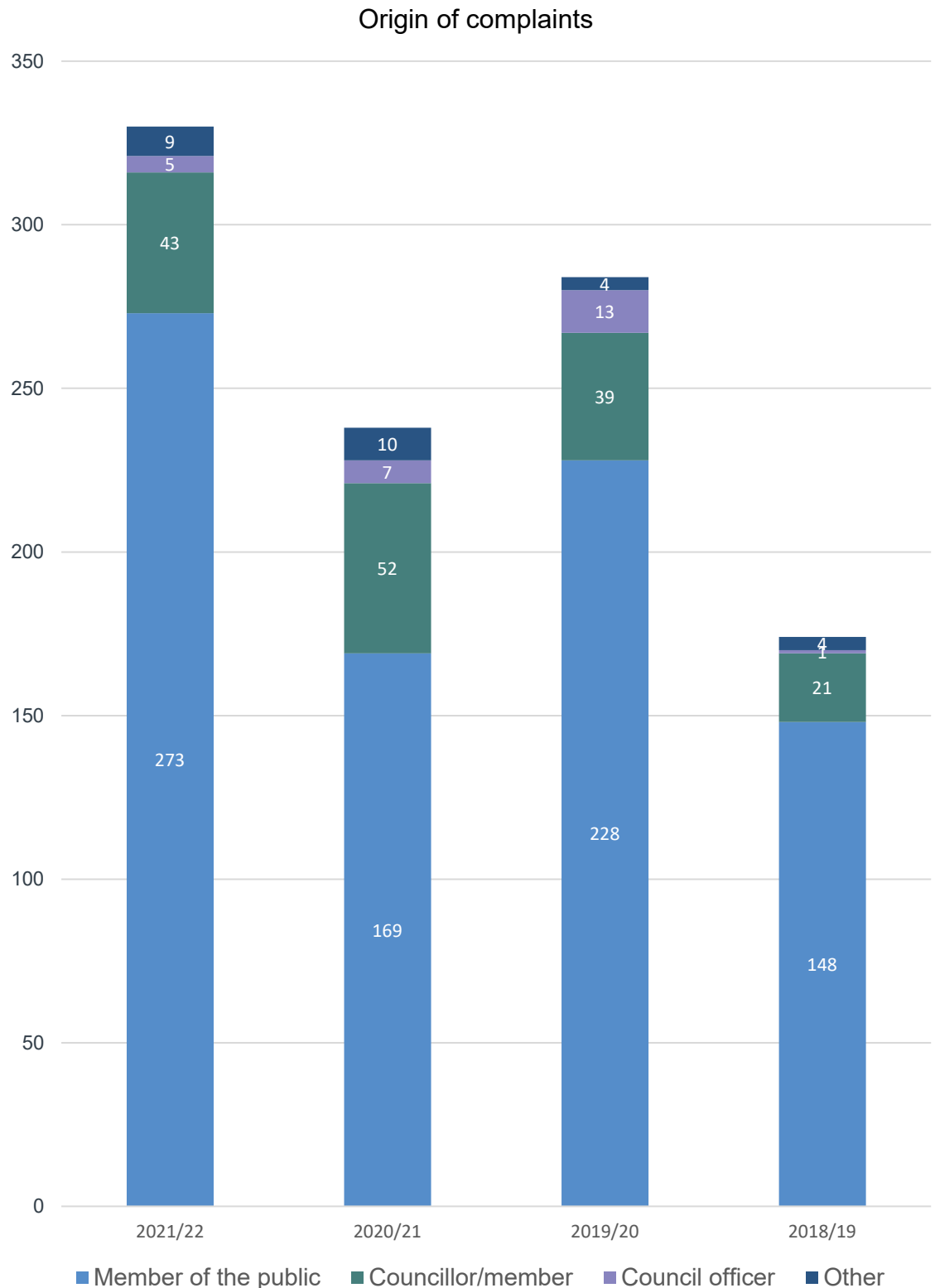
3. Background

- 3.1 The annual report indicated that in April 2021 Ian Bruce took over as Acting Ethical Standards Commissioner as the Commissioner took an extended period of leave. The Commissioner then resigned with effect from 30 April 2022. The annual report advises of the significant activity during a particularly challenging period due to staff shortages and restructure.
- 3.2 Through 2021/22, the public appointments section faced significant challenges with resourcing due to the Public Appointments Manager fulfilling the role of Acting Commissioner and the Public Appointments Officer acting up as Public Appointments Manager. It proved difficult to source additional resource in the team to support this aspect of the office's work and this led to some activities not being completed.
- 3.3 It was noted that the volume of complaints received about councillors and board members continues to be very high. The number of active complaints and complaints received this year are higher than in the two preceding financial years.
- 3.4 The report advised that the number of complaints completed is lower in comparison and is also reflected in the high number of complaints open as at 31 March 2022 compared to preceding financial years. This backlog is attributable to significant staff vacancies and turnover in 2020/21, which meant increasing loss of capacity to handle day to day workload and loss of corporate memory in relation to all aspects of complaints handling.
- 3.5 However, the report indicated that the Commission is working with the Scottish Government to produce positive change and received an unprecedented number of reports of good practice and were able to publish a revised Code of Practice which came into effect in October 2022 prior to their year-end. It was noted that in 2022/23 they would be focusing on producing guidance on application of the Code and training for everyone involved in its implementation.

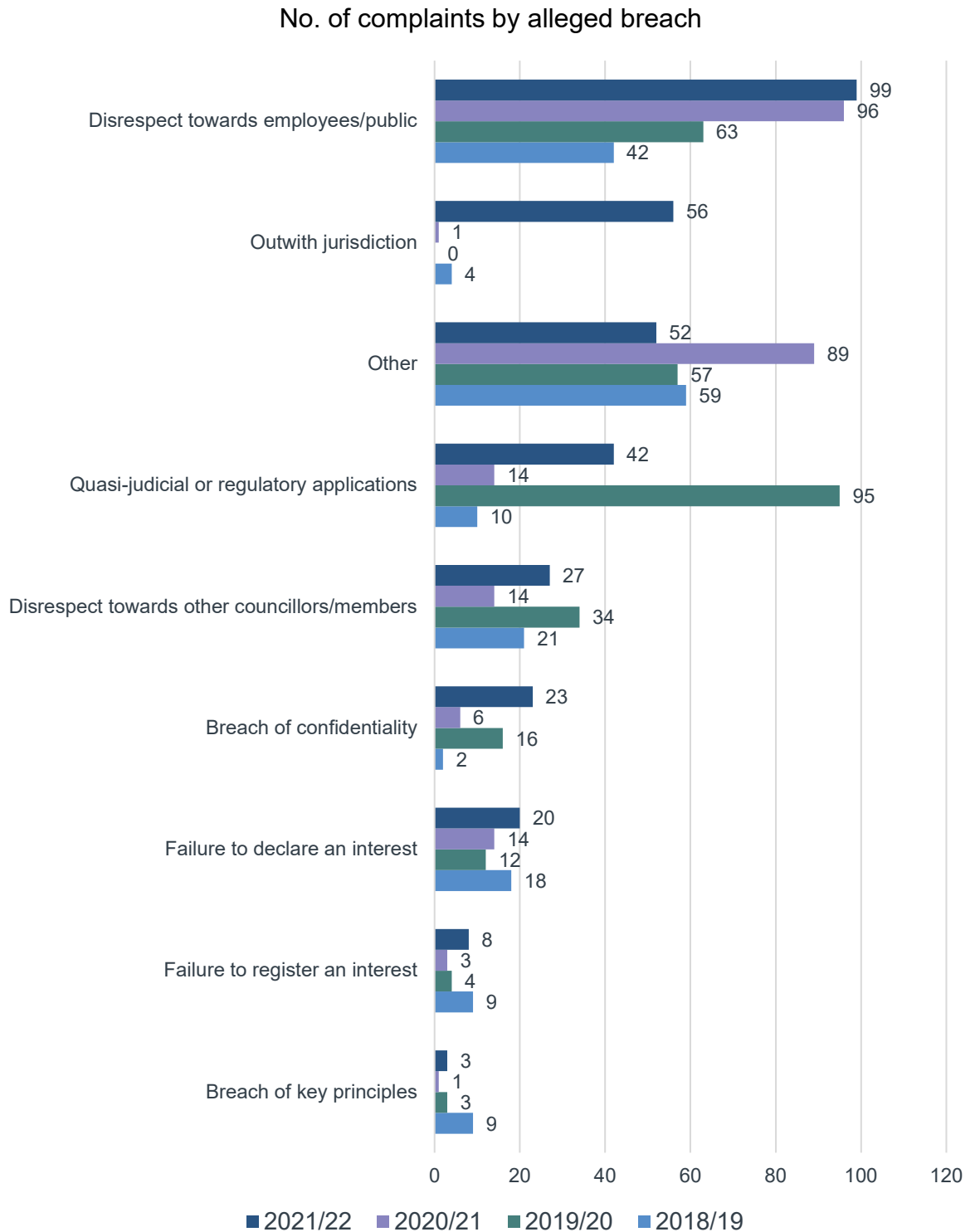
4 Complaints About Conduct of Councillors

- 4.1 The Commission advised that the staff shortage meant that a backlog of complaints persisted throughout 2021/22, and this remains an ongoing issue. In the interim, the Standards Team continue to keep stakeholders, complainers and respondents informed about the progress and status of complaints and invite contact if any queries arise.

- 4.2 The report advised that nationally the Commission experienced an increase in the number of complaints received. The largest category of complaints related to disrespect toward employees/public (99).
- 4.3 Nationally, during 2021/22 the Commissioner received a total of 330 complaints, compared with 238 in 2020/21. Complaints originated from: Members of the Public (273); Councillors (43); Council Officer (5) and Others(9.)



- 4.4 The categories of complaints received, and the number of complaints received for 2021/22 are indicated below and are compared with the figures for the previous years.



- 4.5 Nationally a total of 26 cases (75 complaints) progressed to full investigation and were reported on and finalised during the year, with 6 being breach reports (regarding 5 complaints) which were heard by the Standards Commission, and 21 being reported on as non-breach (regarding 69 complaints).

4.6 Outcome of the Complaints

	2021/22				2020/21			
	Complaints		Cases		Complaints		Cases	
Full investigation	75	36%	26	30%	49	18%	24	15%
Breach	6	3%	5	6%	39	14%	17	11%
No breach	69	33%	21	24%	10	4%	7	4%
Initial assessment	125	60%	56	63%	227	82%	132	84%
Withdrawn	8	4%	6	7%	1	-	1	1%
Totals	208		88		277		157	

4.7 Information has been received separately from the Commissioner that, during the period covered by the report, three complaints were received relating to Renfrewshire Council compared with five in 2020/21 and five in 2019/20.

4.8 All three complaints received relating to Renfrewshire Council in 2021/22 related to disrespect to the public/council officers.

4.9 One of the complaints was dismissed at the admissibility stage and did not progress to investigation. One of the complaints progressed to investigation where the Commissioner found the Councillor had not breached the Code of Conduct. The third is still under an open investigation.

4.10 Hearings

Under current Directions, the Commissioner reports the outcome of all investigations to the Standards Commission for Scotland (SCS). They may hold a hearing, direct the Commissioner to conduct further investigation or do neither. The following table provides further information about two hearings held during 2021/22 which relate to Renfrewshire Council. If the SCS concludes at a hearing that a breach of the Code has occurred, they must impose a sanction. Nationally, a further 17 reports where the Commissioner found there was no breach were submitted to the SCS. The SCS required further investigation in two instances and no further action in the remaining 15 cases.

Complaint number	Council / Public Body	Nature of Complaint	ESC Decision	Hearing date	Hearing decision	Sanction imposed
Report submitted in 2020/21; hearing held in 2021/22						
LA/R/3262 ¹	Renfrewshire Council	Disrespect towards other Councillors	Breach	03/05/2021	Breach	Disqualification
LA/R/2257 ¹	Renfrewshire Council	Disrespect towards other Councillors	Breach	03/05/2021	Breach	Disqualification

5 Code of Conduct

- 5.1 At the Council meeting held on 16 December 2021, a report was submitted relative to the revised Councillors' Code of Conduct which came into force on 7 December 2021.
- 5.2 The purpose for the review was to bring the Code up to date, to make the Code easier to understand and to take into account developments in society such as the increased use of social media. The Code was also strengthened to reinforce the importance of behaving in a respectful manner and to make it clear that bullying and harassment was completely unacceptable and should not be tolerated.
- 5.3 The Commissioner and the Standards Team have participated in the (SCS) Monitoring Officers' workshop, attended SCS events to discuss the new Councillor's Code of Conduct and the new Model Code, assisted the Scottish Government and SCS with drafting the Codes and the SCS with its guidance and co-presented with the SCS at Scottish Government new board member induction events. The Acting Commissioner and the Senior Investigating Officer engaged with the SCS Members at bi-annual meetings, and the Acting Commissioner has met with representatives from COSLA, SOLAR and SOLACE to consult them on his Strategic Plan and to ensure that our ongoing engagement with them is meaningful and constructive.
- 5.4 The Council's Head of Corporate Governance is available for members should they wish to seek advice on the Code of Conduct generally and specifically in relation to the registration and declaration of interests.
- 5.5 During the year April 2021 to March 2022 the Council, as part of its programme of events and development opportunities for Councillors provided 2 briefings for Councillors in relation to the Code of Conduct as follows:-
- Code of Conduct for Councillors - Standards Commission – 22 September 2021
 - Code of Conduct – Declarations of Interest – 1 March 2022

6 Public Appointments

- 6.1 The Commission regulates how Scottish Ministers make appointments to the boards of public bodies that are within their remit.
- 6.2 The Commission continue to provide oversight of appointment activity. With the appointments process being run online and with officials and panels becoming more used to this way of working, appointment activity has returned to a similar level as that in 2019/20. Reappointments also seem to be at a higher level than would normally be expected.
- 6.3 It was noted that a new and progressive Code of Practice had been published at the year-end which, if properly implemented, should see further positive changes in both the effectiveness and diversity of their boards.
- 6.4 Eighty-one allocations were made to potential new appointment rounds during the year in comparison with 58 in 2020/21.

7 Future Plans

- 7.1 For the financial year 2021/22, the outstanding recommendations that Commission had under consideration, setting aside the future plans, included:
- further engagement with the Scottish Parliamentary Corporate Body (SPCB) about external oversight of our governance
 - potentially reviewing the Commissioner's decisions in respect of complaints received and dealt with between August 2020 and her going on leave in March 2021
 - a comprehensive workforce planning exercise
 - a review of all outstanding policies and our website, alongside our publication scheme.
- 7.2 All of this work was scheduled in their rolling biennial business plan and they have advised that they will report on further progress on an ongoing basis.
- 7.3 Their engagement with the (SPCB) about external oversight of their governance has continued, although they consider that there should be direct engagement between the auditors and the SPCB on recommendations over which they have no real control.
- 7.4 The Commissioner advised that they conducted their full workforce planning exercise over April and May 2022, earlier than scheduled, as it was clear by that point in time that they had insufficient resources to fulfil their statutory functions. That remains the case and it is having an adverse impact on members of the public who bring complaints to them in the expectation that they will be dealt with timeously. It clearly also has an adverse impact for the same reason on councillors, board members and MSPs who are subject to such complaints. In addition, the situation is having an adverse impact on the dedicated staff of a relatively small office which lacks resilience and capacity.
- 7.5 A comprehensive workforce plan and business case for additional resources was submitted to the SPCB in May and the Commissioner was able to make the case to them in person in October. Their request for all of the resources that they had asked for was granted shortly thereafter. Recruitment to fill the additional posts will begin in 2022/23.
- 7.6 Finally, the Commissioner advised that his staff had faced unprecedented challenges and thanked them for their extraordinary efforts in order to repair an almost broken organisation and to restore trust in the ethical standards framework in Scotland. He advised that the Commission had worked very hard to implement all of the recommendations made by their auditors and had done so alongside acquitting their core statutory functions.

Implications of the Report

- 1 Financial - None**
- 2 HR & Organisational Development - None**
- 3 Community Planning – None**
- 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**
- 12 COSLA Implications – None**
- 13 Climate Risk - None**

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To: Audit, Risk and Scrutiny Board

On: 23 January 2023

Report by: Director of Finance & Resources

Heading: Scottish Public Services Ombudsman (SPSO) Annual Report 2021/22

1 Summary

- 1.1 The Scottish Public Services Ombudsman (SPSO) has issued her 2021/22 annual report. The report is available on the SPSO's website at <https://www.spsso.org.uk/annual-report/2021-22.html>
 - 1.2 The SPSO is the final stage for complaints about councils, the National Health Service, housing associations, colleges and universities, prisons, most water providers, the Scottish Government and its agencies and departments and most Scottish authorities.
 - 1.3 The report advised that Public Service cases received in 2021/22 rose in comparison to 2020/21.
 - 1.4 It was noted that the health sector was the sector about which the SPSO received most complaints 1,238 (34%) from a total of 3,665 complaints and enquiries, with local authority cases receiving the second highest number of 1,189 (32%),
 - 1.5 The statutory functions of the Ombudsman, together with the complaints process and a look forward to the coming year are set out within the SPSO's report.
-

2 Recommendations

- 2.1 That the SPSO's 2021/22 Annual Report be noted; and
 - 2.2 That it be noted of the 47 complaints against Renfrewshire Council determined by the SPSO in 2021/22 none went to public investigation.
-

3 **Background**

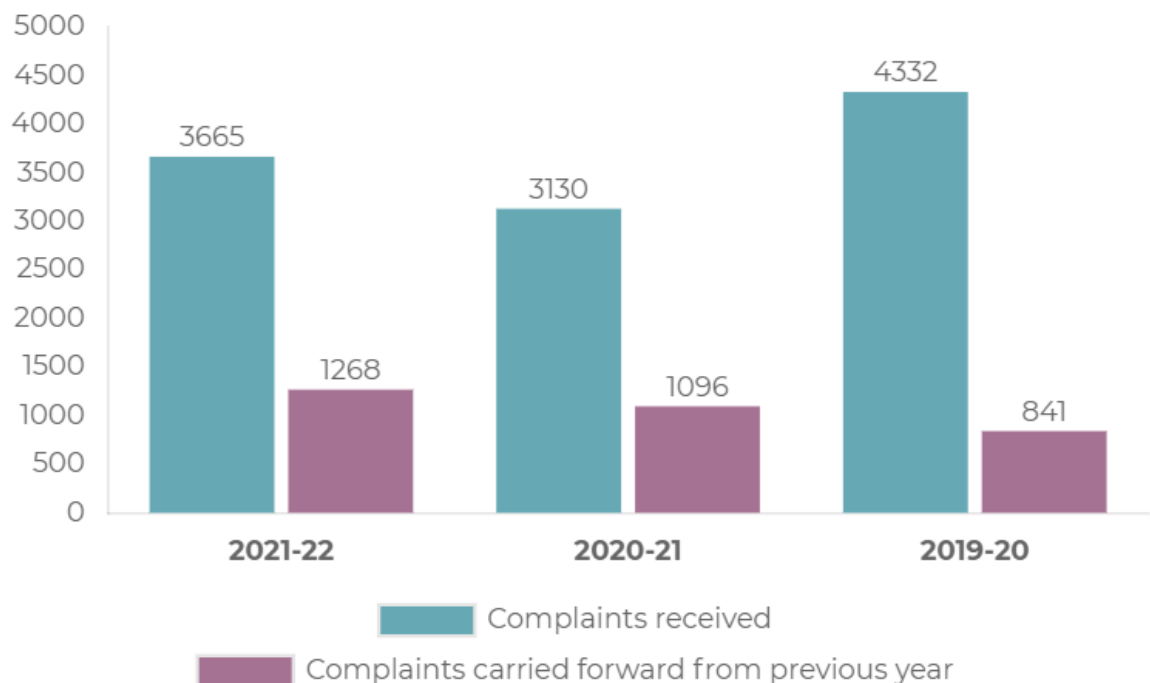
3.1 **SPSO Role and Function**

The SPSO has a wide remit which covers a variety of functions and services. There are four distinct statutory functions:

- the final stage for complaints about most devolved public services in Scotland;
- powers and responsibilities to publish complaints handling procedures and monitoring and supporting best practice in complaints handling;
- independent review service for the Scottish Welfare Fund with the power to overturn and substitute decisions made by councils on Community Care and Crisis Grant applications; and
- Independent National Whistleblowing Officer for the NHS in Scotland; the final stage for complaints about how the NHS considers whistleblowing concerns and the treatment of individuals concerned.

4 **Complaints Overview**

4.1 The report advised that in 2021/22 the SPSO saw an increase in overall caseload compared with the previous year.



4.2 The report noted that nationally, in 2021/22 the SPSO received 3,665 complaints and enquiries (4,933 in total when including complaints carried over from last year) compared with 3,130 in the previous year and 4,322 in 2019/20.

4.3 Of the 3,665 complaints handled, 284 went to full investigation compared to 420 in 2020/21. The SPSO advised that they had focused on actively seeking opportunities to resolve complaints early to improve customer experience and journey times by providing redress more quickly.

4.4 Of the 284 complaints investigated, the SPSO upheld or partly upheld 60% of complaints.

5 Public Service Complaints Received

5.1 The table below shows the breakdown of public service complaints by sector and it is largely unchanged from last year.

Authority Sector	2021-22	2020-21	% change 2020-21 to 2021-22	2019-20	% of 2021-22 total received
Colleges	24	21	+14%	29	0.7%
Health (including prisons)	1,238	1,056	+17%	1,562	34%
Housing Associations	295	224	+32%	338	8%
Joint Health & Social Care	188	163	+15%	214	5%
Local Authority	1,189	951	+25%	1,327	32%
Other	39	33	+18%	28	1%
Prisons	235	219	+7%	310	6%
Scottish Government & Devolved Administration	182	147	+24%	220	5%
Universities	187	205	-9%	161	5%
Water	88	111	-21%	143	2%
Total	3,665	3,130	+17%	4,332	

5.2 The report advised that this year, 1,238 complaints were about the health sector and 1,189 complaints were about local authorities. As in previous years, the health sector continued to account for the largest proportion of cases received in 2021/22.

- 5.3 The Ombudsman commenced 2021/22 with high workloads, capacity and resourcing challenges and with uncertainty about lockdown and the ongoing impact of COVID-19. They were successful in delivering many of the objectives set out in their business plan. Where they didn't achieve their aims, such as reducing the number of unallocated cases, this was down to not being able to recruit staff as quickly as anticipated and the extended lockdown they, and the public sector more widely, experienced.
- 5.4 Of the investigations completed in Scotland as a whole, seven cases were reported in full as public investigation reports (which was the same as the previous year). These are cases where they decide to publish the investigation in full because there is evidence of significant personal injustice or hardship, systemic failure, significant complaints handling failures, or it is a test/precedent case. None of these cases involved Renfrewshire Council
- 5.5 Cases that are not published in full as public investigation reports are usually published as decision summaries. Public reports and decision summaries can be found in the 'Our findings' section of their website.

6 Premature Public Service Complaints Rate

- 6.1 The actual number of premature complaints received rose by 20% (a premature complaint is one that has not been considered by the public body first). This meant the rate of premature public service complaints as a proportion of cases received rose from 20% last year to 22% this year. This was against a backdrop of previously good progress over a number of years to reduce the number of premature complaints. This increase reflected the fact that some public bodies found it challenging to deliver a complaints service that met the timescales set out in the Model Complaints Handling Procedures during the pandemic. The SPSO has continued to support and advise public bodies during this time as to how they should approach these challenges. The Ombudsman recognised (and shared) the challenges faced and advised that it was important to ensure public bodies maintained a complaint handling service and continued to communicate well with service users even where they were unable to meet timescales, giving reasons and anticipated timescales.

7 Complaints in relation to Renfrewshire Council 2021/22

- 7.1 No complaint details for specific organisations are included in the report. However, information received separately from the SPSO, indicates that the number of complaints received by the SPSO relative to Renfrewshire was 43 compared with 31 in 2020/21 and 47 in 2019/20. A copy of the SPSO investigation reports relative to the two cases where the decision was "not upheld" and "Upheld" are attached as appendices.

- 7.2 Of the 43 cases in 2021/22 relative to Renfrewshire, the main subjects of these are as follows, with 2020/21 figures in brackets. The subjects are the SPSO's and may not relate directly to the way Renfrewshire Council services are organised: Education 4 (2); Environmental Health & Cleansing 16 (6); Finance 4 (6); Housing 9 (9); Legal & Admin 1 (2); Personnel 0 (0); Planning 3 (2); Roads & Transport 1 (1); Social Work 4 (2); Subject Unknown/Out of Jurisdiction 1 (1); and Welfare Fund – Community Care Grants 0 (0)

7.3 **Complaints Determined in relation to Renfrewshire Council 2021/22**

RENFREWSHIRE COUNCIL CASE OUTCOMES 2021/22 & 2020/21			
Stage	Outcome Group	2021/22	2020/21
Advice	Discretion – alternative action proposed	0	0
	Organisation not in jurisdiction	0	0
	Premature	8	5
	Subject matter not in jurisdiction	0	0
	Unable to proceed	6	6
	Total	14	11
Early Resolution	Cause and impact test not met	0	0
	Discretion – alternative route used or available	1	0
	Discretion – insufficient benefit would be achieved by investigation	4	4
	Discretion – resolved – both parties satisfied with proposed outcome	2	0
	Discretion – alternative action proposed	0	1
	Discretion - good complaint handling	16	10
	Discretion – referred back	6	0
	Member of the public test not met	0	0
	Premature	0	0
	Right of appeal to court/tribunal/Scottish ministers	0	0
	Subject matter not in jurisdiction	1	1
	Time limit (s10)	1	0
	Unable to proceed	0	1
	Total	31	17
Investigation	Fully upheld	1	0
	Not upheld	1	1
	Some upheld	0	2
	Total	2	3
Total Complaints		47	31

- 7.4 It should be noted that received and determined numbers do not tally as complaints determined include cases carried forward from previous years.

- 7.5 The SPSO will not generally consider a complaint unless the complainer has gone through the Council's complaints procedure fully. In 2021/22 the Council received 9,193 complaints, compared with 6,179 in 2020/21 (the pandemic resulted in a much-reduced volume of complaints in that year). The annual report on the Council's complaints was considered at the last meeting of this Board held on 14 November 2022.

8 Other Developments

- 8.1 The SPSO set out an ambitious business plan for the year. Driven by their values and strategic aims they were able to deliver all services electronically and online. As the year progressed, they developed the functionality of and their expertise in using online collaboration tools which enabled them to actively involve all staff in business planning and setting operational priorities.
- 8.2 They continued to develop their business, by keeping key elements of their service under constant review and development and built on their people-centered approach to complaint handling, recognising the increasing vulnerability of some service users as lockdown continued. They also recognised that lockdown was not the only factor driving vulnerability and remains, very important to them.
- 8.3 The report advised that the Independent National Whistleblowing Officer (INWO) service started operating under the new powers set out in legislation on 1 April 2021. The powers allow them to investigate cases that have been through the two-stage local process within the health service. They have considered 107 whistleblowing enquiries and cases in their first year of service. The Ombudsman noted that their case numbers over the first year were lower than anticipated, and it has become clear that it will take time for the new procedure to bed in within NHS boards and other health service providers.

9 Looking Forward

- 9.1 The SPSO, within their report, have set out an ambitious business plan which recognises that, like last year, their priorities may change because of the uncertainty of COVID-19 and recovery from it. They have recognised the continued need to balance ongoing commitments, staff wellbeing, services and functions with COVID-19 recovery, recovering from the enduring impact of COVID-19, business development based on learning from COVID-19 and ongoing commitments.

Implications of the Report

Financial – None

HR & Organisational Development – None

Community Planning – None

Legal – None

Property/Assets – None

Information Technology – None

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.

Health & Safety – None

Procurement – None

Risk - None.

Privacy Impact – None

COSLA Implications – None

Climate Risk - None

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**Call 0800 377 7330**

Decision Report 201905325

Case ref: 201905325
Date: October 2021
Body: Renfrewshire Council
Sector: Local Government
Outcome: Not upheld, no recommendations
Subject: Care charges for homecare and residential care

Summary

C held Power of Attorney (POA, a legal document appointing someone to act or make decisions for another person) for their parent (A) who moved to a care home. Due to their level of capital, it was determined that A would be self-funding their accommodation. C requested a reassessment for funding towards care home fees as A's savings had reduced to the required threshold.

C provided the evidence required to show A's income and expenditure to social work and was informed that A had been overspending on items other than care costs. The council determined that there had been deprivation of capital (where someone has spent or otherwise reduced their capital at least in part to avoid paying that money towards care home fees). This meant they would not contribute towards A's care costs. By the time C was informed of this, A's finances reduced significantly and had accrued debt.

C complained to us that the council's view that A had deprived themselves of capital was unreasonable and also that the council had failed to provide adequate information about reasonable spending and deprivation of capital.

We took independent advice from an appropriately qualified social worker. On reviewing the council's records, we considered a reasonable approach had been taken to the financial assessment and that the conclusion reached was reasonable, as there was clear evidence that A's spending had not been consistent with their spending in previous years. We also considered that reasonable information had been provided about deprivation of capital and made clear that it was the responsibility of a POA to understand A's financial obligations and that the council did not have responsibility to provide financial advice.

As such, we did not uphold C's complaints.

SPSO decision report

Case: 201910087, Renfrewshire Council
Sector: Local Government
Subject: Handling of application (complaints by opponents)
Decision: upheld, recommendations

Summary

C complained about the planning procedure followed by the council for a planning application to build a dwelling house and garage on the site of a post office in C's street. C raised a number of concerns, including that the garage drawings were not published on the council's planning portal for comment, that the correct garage floor area was not shown on the block plan and that the planning officer approved a garage of 51 square metres and then allowed a garage to be built which was clearly larger than this. We took independent advice on the complaint from a planning adviser.

The council acknowledged to C and this office that they failed to upload all relevant information on this planning application to their planning portal, including the detailed garage drawings. However, they failed to apologise to C for this failing and explain what action they had taken to prevent this type of failing from happening again. We noted that the system upgrade the council advised they were now installing to prevent errors in manual uploading was reasonable and we asked the council for evidence of the completed implementation and confirmation of its scope.

We noted that the block plan did not show the garage floor area and it was not specifically required to do so. However, they said that the garage floor area in the block plan appeared to be considerably smaller than the garage shown in the approved garage plans and elevations and it would have been good practice for the council to have ensured that all plans were consistent.

We noted that although the planning report referred to the garage as being 51 square metres, the stamped plans were what was ultimately approved and what an applicant could then implement and they showed the garage as being 77.8 square metres. The council have said that the reference to a 51 square metre garage was based on a miscalculation by the planning officer and remedial action had been taken to address this.

We were concerned that the planning report did not contain any reference to the assessment of the garage or any evidence that the potential impacts of the garage were considered in the determination of the application. We were critical of the council in this regard.

We were also concerned that, despite being advised by the council that they did not re-notify neighbours about the change in the dimensions of the garage because this was to a reduced footprint with a lower impact, we did not see any evidence that the original proposal was for a garage which was larger than the one approved by the council. As such, it was not possible to determine that re-notification of the neighbours was not required. Therefore, we upheld the complaint.

Recommendations

What we asked the organisation to do in this case:

- Apologise to C for failing to upload all relevant information on the planning application to their planning

portal, providing incorrect/misleading information on the size of the garage in the planning report, failing to include information on the assessment of the garage and its potential impact in the planning report, and, in their complaint response, unreasonably failing to explain to C why the planning report stated that the garage was 51 square metres, when at no time was a garage of that size approved. The apology should meet the standards set out in the SPSO guidelines on apology available at www.spsso.org.uk/information-leaflets.

What we said should change to put things right in future:

- For planning reports for applications to appropriately address all aspects of a development.
- For site visits on planning applications to be recorded and include information such as the date of the visit, who attended, what was considered and any photographs taken.
- Plans for development should be consistent, in that the dimensions of buildings should be the same on all stamped approved plans.

In relation to complaints handling, we recommended:

- The council's responses to complaints should address all issues raised, as required by the Model Complaints Handling Procedure.

We have asked the organisation to provide us with evidence that they have implemented the recommendations we have made on this case by the deadline we set.



To: Audit, Risk & Scrutiny Board

On: 23 January 2023

Report by: Lead Officer

Heading: Charges for Bulk Items Uplift for the Elderly

1. Summary

- 1.1. At its meeting on 22 August 2022, members of the Audit, Risk and Scrutiny Board agreed an annual programme of activity for the Board for 2022/2023. This included a review of charges for bulk items uplifts for the elderly as part of the programme of activity.

2. Recommendations

The Board is asked to:

- 2.1. Approve the purpose and scope of the review;
- 2.2. Approve the provisional timescale as outlined in this report;
- 2.3. Authorise the Lead Officer to contact any organisations recommended by the Board who may have information useful to the Board and who may be potential witnesses;
- 2.4. Delegate powers to the Lead Officer, in consultation with the Convenor, and grant the Convenor of the Board permission to alter the timetable having regard to the availability of evidence and witnesses throughout the course of the review; and,
- 2.5. Authorise the Lead Officer to make the necessary arrangements to progress the review within the agreed timescales.

3. Background

- 3.1. Residents of Renfrewshire can request special uplifts if they need us to pick up any bulky general waste and rubbish from their home. This can be for between 1 and 20 items but cannot include hazardous, clinical, or toxic waste. Loose waste must be bagged or tied in manageable bundles where necessary. In addition, appliances such as washing machines, freezers, cookers etc are all charged individually and cannot form part of the 1 to 20 items.
- 3.2. Ground clearances are when residents have more than 20 items and the charge quoted is for a maximum of one hour's work. However, if we visit and think it will take longer than this, we will contact you about the additional costs before we commence any work. Again, domestic appliances are charged individually and do not form part of a ground's clearance.
- 3.3. Renfrewshire aims to collect item(s) as soon as possible within 14 days. Residents must ensure any white goods have their doors removed or place in a position where no one can access it. Special uplift requests for white goods and general goods can be made at the same time, however white goods are charged for separately.
- 3.4. The charges for 2022/23 are £35.35 for a domestic uplift (1-20 items) and £35.35 for each domestic white good. The ground clearance charges are £83.80 for a maximum of one hour's work.
- 3.5. Residents who are council tenants are entitled to two special uplifts per year as part of their rent charge, this is paid for from within the overall housing revenue account (HRA). This is achieved by providing their rent reference number when making their booking.
- 3.6. The current scheme provides no free, discounted or exemptions for this service for any other residents.

4. Purpose of the Review

- 4.1. The key purpose of this review will be to:
 1. Set out the current position in relation to bulk uplifts within Renfrewshire Council.
 2. Consider the impact of offering a free bulk uplift service for the elderly.
 3. Identify any other mitigations that could be recommended for the elderly that the council could pursue within available resources.

5. Scope of the Review & Timescales

- 5.1. In relation to 4.1(1) above, the focus of the review will be on research into the demographics within Renfrewshire in particular the elderly population and current service trends for existing service demand.
- 5.2. In relation to 4.1(2) above, the focus of the review will be on assessing the financial and non-financial implications in relation to the provision of free bulk uplifts for the elderly.
- 5.3. In relation to 4.1(3) above, the focus on the review will be exploring existing or potential options available to the elderly within Renfrewshire through partner organisations such as the third sector.
- 5.4. In relation to 4.1(3) above, consideration will be given to the existing services provided within neighbouring local authorities in relation to free bulk uplifts for the elderly to consider any benefits for Renfrewshire.
- 5.5. For clarity, the level of charges applied to bulk uplifts within Renfrewshire is outwith the scope of this review.
- 5.6. It is proposed that the review commences following the meeting of the Audit, Risk and Scrutiny Board and is progressed through subsequent board meetings, with a report being submitted for approval 18 September 2023 and a final report to Council 14 December 2023. The table below provides an outline of the proposed timetable.

Timetable for Bulk Uplift for the Elderly Review

Date of Board Meeting	Stage of Review
23 January 2023	Commencement of review
18 March 2023	Continuation of review
22 May 2023	Continuation of review
21 August 2023	Continuation of review
18 September 2023	Report to Board
14 December 2023	Final Report to Council

Implications of this report

1. **Financial** - The outcome of this review could result in additional costs to Renfrewshire Council.
2. **HR and Organisational Development** - None directly arising from this report.

3. **Community/Council Planning** - None directly arising from this report.
4. **Legal** - None directly arising from this report.
5. **Property/Assets** - None directly arising from this report.
6. **Information Technology** - None directly arising from this report.
7. **Equality and Human Rights** - The Recommendations contained within this report have not yet been assessed in relation to their impact on equalities and human rights because the paper sets out the scope for a review process rather than proposing any changes to services. Impact assessments will be undertaken as part of the review, and the results of the assessment will be published on the Council's website. Any policy changes arising from the review will also be fully assessed.
8. **Health and Safety** - None directly arising from this report.
9. **Procurement** - None directly arising from this report.
10. **Risk** - The potential risk that the Council will overspend its approved budgets for the year will be managed at a Council-wide level by the Chief Executive and Directors.
11. **Privacy Impact** - None directly arising from this report.
12. **Cosla Policy Position** - Not applicable.
13. **Climate Risk** - None directly arising from this report.

List of Background Papers

Audit, Risk and Scrutiny Board Annual Programme approved 22 August 2022.

The foregoing background papers will be retained within Finance and Resources 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 Finance Business Partner John Kilpatrick who can be contacted at john.kilpatrick@renfrewshire.gov.uk

Author: John Kilpatrick, Finance Business Partner



To: Audit Risk and Scrutiny Board

On: 23rd January 2023

Report by: Lead Officer

Heading: Neighbour Disputes

1. Summary

- 1.1 At the meeting on 22nd August 2022, members of the Audit, Risk and Scrutiny Board agreed an annual programme of activity for the Board for 2022/23. This included an investigation into neighbour disputes in Renfrewshire. This report sets out the purpose, scope and timetable for the investigation into neighbour disputes.
-

2. Recommendations

- 2.1 The Board is asked to:
- Approve the purpose and scope of the review.
 - Approve the provisional timescale as outlined in Appendix 1 of this report.
 - Authorise the Lead Officer to contact any organisation recommended by the Board who may have information useful to the Board and who may be potential witnesses.
 - Grant the Convenor of the Board permission to alter the timetable of the investigation regarding the availability of evidence and witnesses throughout the course of the review.
 - Authorise the Lead Officer to make the necessary arrangements to progress the review within the agreed timescales.

3. **Background**

3.1 There is no single agreed definition for what constitutes a “neighbour dispute”. For the purposes of the investigation a usable definition may be that a neighbour dispute is a “disagreement between neighbours that cause stress or friction”.

3.2 The Scottish Government and Citizen’s Advice Scotland both outline a range of neighbour disputes which do not reach a threshold where they would be dealt with through anti-social behaviour legislation. The Scottish Government and the Citizen’s Advice Bureau identify several common causes of neighbour disputes. This type of dispute would most likely be subject to mediation between the parties. These can be summarised as follows:

- Noise
- Access disputes
- Shared amenities and facilities
- Boundary disputes
- Trees and high hedges
- Pets
- Use of “domestic” CCTV cameras.

3.3 Some neighbour disputes can be classified as anti-social behaviour as defined in the Anti-Social Behaviour etc. (Scotland) Act 2004.

The Council agreed a new Anti-Social Behaviour Strategy 2022-25 in March 2022. The strategy sets out how the council and its key community safety partners will address anti-social behaviour in Renfrewshire.

3.4 The investigation will look at “low level” neighbour disputes and those that cross the threshold and need to be considered under the auspices of anti-social behaviour legislation.

4. **Purpose of the investigation**

4.1 The purpose of the investigation is fourfold:

1. Try to establish the scale and nature of neighbour disputes in Renfrewshire.
2. Set out the current arrangements and approaches the Council and other stakeholders have for responding to neighbour disputes.
3. Review the current disposals/actions that are available to the Council and others to resolve neighbour disputes.

4. Identify any other approaches, policy changes or mitigating actions that could be available to the Council within existing resources.

1. Scope of the Review

- 1.1 The lead officer will research and review the available evidence and report back to the Board at subsequent meetings. In relation to the purpose of the investigation, set out in section 4 of this report (above) the lead officer will seek evidence about the following:
 - 1.1.1 The implications of different types of tenure for the actions and mitigations available to the Council and other partner organisations to resolve neighbour disputes. This would include Council tenancy, Registered Social Landlord (RSL) tenancy, private tenancy and owner occupier.
 - 1.1.2 The severity of neighbour disputes, to consider the nature of neighbour disputes and the different levels of action and intervention which are available to help resolve them.
 - 1.1.3 The role of the Council and other key partners and the current range of support and intervention they have at their disposal to resolve neighbour disputes, including the role of the Housing and Community safety services in the Council.
 - 1.1.4 Examples of practice from other local authority areas to help identify good or best practice and to consider different policy, service or partnership approaches to support the resolution of neighbour disputes.

6. Timetable and witnesses

- 6.1 The proposal is that the investigation commences following the meeting of the Audit, Risk and Scrutiny Board on 23rd January 2023 and is progressed at subsequent board meetings. The aim is to submit a final draft report for Board approval on 18th September 2023, as set out in Appendix 1 of this report. The final report would be presented to the subsequent full Council meeting.
- 6.2 An initial review of stakeholders indicates that evidence and representation at the Board should be sought from the following services and organisations:
 - Council Housing Services
 - Council Community Safety service
 - Registered Social Landlords
 - Police Scotland

- Citizen's Advice Bureau
- First Advocacy
- Tenants and Residents Associations
- Other Scottish Local Authorities.

Implications of the Report

1. **Financial** – None
2. **HR & Organisational Development** – None
3. **Community/Council Planning**
 - Our Renfrewshire is thriving - None
 - Our Renfrewshire is well - None
 - Our Renfrewshire is fair - None
 - Our Renfrewshire is safe - None
 - Reshaping our place, our economy and our future - None
 - Building strong, safe and resilient communities - None
 - Tackling inequality, ensuring opportunities for all - None
 - Creating a sustainable Renfrewshire for all to enjoy - None
 - Working together to improve outcomes - None
4. **Legal** - None
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** - None
 - (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 it is for initiating an investigation on behalf of the Board. 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. (Report author to arrange this).
8. **Health & Safety** - None
9. **Procurement** - None
10. **Risk** - None
11. **Privacy Impact** - None

List of Background Papers

- (a) Background Paper 1: Audit, Risk and Scrutiny Board Annual Programme.
- (b) Background Paper 2: Anti-Social Behaviour Strategy 2022-2025

The foregoing background papers will be retained within Renfrewshire Health and Social Care Partnership 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 Andrew Noble, Renfrewshire Health and Social Care Partnership, andrew.noble@renfrewshire.gov.uk.

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Appendix 1: Timetable for neighbour disputes investigation

Date of Board Meeting	Stage of Investigation
23 rd January 2023	Scoping paper to initiate investigation
13 th March 2023	Continuation of investigation
22 nd May 2023	Continuation of investigation
21 st August 2023	Continuation of investigation
18 th September 2023	Draft Final Report to Board
28 th September 2023	Final Report to Full Council