

Minute of Special Meeting Council

Date	Time	Venue
Thursday, 17 November 2022	14:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present: Councillor Jennifer Adam, Councillor Fiona Airlie-Nicolson, Councillor Alison Ann-Dowling, Councillor Stephen Burns, Councillor Jacqueline Cameron, Provost Lorraine Cameron, Councillor Michelle Campbell, Councillor Graeme Clark, Councillor Carolann Davidson, Councillor Eddie Devine, Councillor Andy Doig, Councillor Audrey Doig, Councillor Chris Gilmour, Councillor Edward Grady, Councillor Gillian Graham, Councillor Neill Graham, Councillor John Gray, Councillor Anne Hannigan, Councillor John Hood, Councillor Lisa-Marie Hughes, Councillor Robert Innes, Councillor Alec Leishman, Councillor Bruce MacFarlane, Councillor James MacLaren, Councillor Kenny MacLaren, Councillor Mags MacLaren, Councillor Colin McCulloch, Councillor Janis McDonald, Councillor Cathy McEwan, Councillor David McGonigle, Councillor Jamie McGuire, Councillor Marie McGurk, Councillor Iain McMillan, Councillor John McNaughtan, Councillor Will Mylet, Councillor Iain Nicolson, Councillor Emma Rodden, Councillor John Shaw, Councillor Ben Smith, Councillor Andy Steel

Chair

Provost Cameron, Convener, presided.

In Attendance

A Russell, Chief Executive; M Crearie, Director of Communities & Housing Services; G McNeil, Director of Environment & Infrastructure; A MacArthur, Director of Finance & Resources; L McIntyre, Head of Policy & Commissioning, L Mahon, Head of Marketing & Communications (both Chief Executive's); M Boyd, Head of People & Organisational Development, M Conaghan, Head of Corporate Governance, C McCourt, Head of Finance & Business Services, D Low, Democratic Services Manager, R Devine and C MacDonald' both Senior Committee Services Officers, D Cunningham, and J Barron, both Assistant Committee Service Officers, G Dickie, Partnering & Commissioning Manager and D Pole, End User Technician (all Finance & Resources); V Hollows, Chief Executive and F Naylor, Head of Finance & Corporate Services (both OneRen); and C Laverty, Chief Officer, Health & Social Care Partnership.

Also in Attendance

P Gillen, Audit Director and S Afzal, Audit Manager (both Audit Scotland).

Webcasting of Council Meeting

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

Declarations of Interest

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

1 Annual Audit Report from Audit Scotland - 2021/22 Renfrewshire Council Annual Accounts

Under reference to item 1 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 14 November 2022, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the Council's financial statements which had been undertaken by the Council's appointed external auditors, Audit Scotland. The report intimated that each year the Council's appointed external auditors carried out an audit of the Council's financial statements and provided an opinion as to whether those statements provided a fair and true view of the financial position of the Council and its income and expenditure for the year and also whether the accounts had been prepared in accordance with the Local Government (Scotland) Act 1973. The report also highlighted that in accordance with International Auditing Standards, Audit Scotland was obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, a copy of the 2021/22 Annual Audit Report prepared by Audit Scotland and outlining their findings from the audit was appended to the report, together with a copy of the draft letter of representation provided by the Council's Chief Financial Officer outlining assurances provided in respect of the accounts.

It was noted that in terms of the Local Authority Accounts (Scotland) Regulations 2014, as amended by the Coronavirus (Scotland) Act 2020, the Council required to consider and approve the annual accounts for signature no later than 30 November 2022.

DECIDED: That the Annual Audit Report 2021/22 prepared by Audit Scotland be noted and that the letter of representation provided by the Council's Chief Financial Officer to Audit Scotland in respect of the accounts be approved.

2 **Audited Annual Accounts 2021/22 - Renfrewshire Council**

Under reference to item 2 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 14 November 2022, there was submitted a report by the Director of Finance & Resources relative to the audit of the Council's 2021/22 annual accounts, which had been undertaken by the Council's appointed external auditors, Audit Scotland. The report highlighted that the 2021/22 unaudited Renfrewshire Council Annual Accounts had been approved at the meeting of the Council held on 30 June 2022. Subsequently, the audit process had been substantially completed and an audit opinion, free from qualification, had been provided by Audit Scotland.

A copy of the Renfrewshire Council audited annual accounts 2021/22 was appended to the report for consideration and, if appropriate, signature. It was highlighted that there had been three significant changes to the accounts over the course of the audit in relation to the valuation of property assets, agency transactions in the Comprehensive Income and Expenditure Statement, and a regulatory change to the presentation of depreciation. Further detail in this connection was provided within the Annual Audit Report. In addition, minor and presentational changes had been agreed.

DECIDED: That the audited Renfrewshire Council annual accounts 2021/22, as appended to the report, be approved for signature, in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

3 **Audit Scotland Report - 2021/22 Common Good Funds and Coats Observatory Trust Annual Accounts**

Under reference to item 3 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 14 November 2022, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the financial statements of the Common Good Funds and Coats Observatory Trust which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the charities controlled by Renfrewshire Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and whether they had been prepared in accordance with the relevant regulations. The report also stated that in accordance with International Auditing Standards, Audit Scotland was obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, copies of the Annual Audit Reports, prepared by Audit Scotland, in respect of the Common Good Funds and Coats Observatory Trust were appended to the report which outlined the findings from the audit. It was noted that in terms of the Local Authority Accounts (Scotland) Regulations 2014, as amended by the Coronavirus (Scotland) Act 2020, the Council required to consider and approve the annual accounts for signature no later than 30 November 2022. It was further noted that following their removal from the charities register, the audit report covered the final set of accounts for the Common Good Funds.

DECIDED : That the Annual Accounts of the Common Good Funds and the Coats Observatory Trust for 2021/22 be approved for signature in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

4 **Audited Financial Statements 2021/22 – Common Good Funds and Coats Observatory Trust**

Under reference to item 4 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 14 November 2022, there was submitted a report by the Director of Finance & Resources relative to the audit of the 2021/22 financial statements of charities controlled by Renfrewshire Council which had been undertaken by the Council's appointed external auditors, Audit Scotland.

The report highlighted that the 2021/22 unaudited financial statements of charities controlled by Renfrewshire Council had been approved at the meeting of the Council held on 30 June 2022. The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the charities controlled by Renfrewshire Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the charities and their income and expenditure for the year and whether they had been prepared in accordance with the relevant regulations.

The report advised that there was one change to the property value of Trust assets and no significant changes to the annual accounts required over the course of the audit process and that minor presentational changes had been agreed.

A copy of the audited Trustees' Annual Report and Financial Statements 2021/22 for the Common Good Funds and Coats Observatory Trust were appended to the report for consideration and, if appropriate, signature.

DECIDED: That the Audited Financial Statements 2021/22 for charities controlled by Renfrewshire Council, attached to the report, be approved.