

To: Audit, Risk & Scrutiny Board

On: 20 May 2024

Report by: Director of Finance & Resources

**Heading: AUDIT, RISK & SCRUTINY BOARD ANNUAL
PROGRAMME 2023/24 - 2024/25**

1 Summary

- 1.1 Each year the Audit, Risk & Scrutiny Board prepares a report on the annual programme of reviews. The guidelines suggest that in relation to (a) scrutiny of service delivery and performance and (b) monitoring and reviewing service delivery, performance, policies and practices, the Board may select particular areas for investigation as part of its annual programme, thereafter making recommendations to the Council.
- 1.2 In relation to the Council's role in community leadership, the guidelines recognise that this is not clear cut and requires to be considered carefully to ensure that the respective functions and responsibilities of other public bodies are not compromised but that the Board allows the Council to provide a forum for an informed public debate on these issues.
- 1.3 Each year it has been the practice that members of the Board are asked to suggest topics for investigation and to provide information in relation to why the investigation should be undertaken and the anticipated outcome. A report is thereafter submitted to the Board outlining the suggestions received in order that the Board can agree its annual programme. However, in response to the Independent External Review ("the Bowles Report"), and recommendations made by the Council's external auditors, the Council agreed to undertake a self-assessment of the Audit Risk and Scrutiny Board against CIPFA's published good practice guide for audit committees. This included looking at the Programme of Reviews.

- 1.4 Taking the CIPFA guidance into account, and arising from self-evaluation development sessions, changes have been made to the reporting period. The reporting dates for this annual report has changed. The period normally covered is from 1 July to 31 June, however, the reporting period will now be 1 April to 31 March. Because of the change-over, this particular annual report has a reduced reporting period and will only cover 7 months activity from 1 August 2023 to 31 March 2024. Going forward, the report will be on a yearly basis using the dates specified above.
- 1.5 This report highlights the issues encountered this year and updates Members on the progress of the Annual Programme for 2023/24 and details the proposals for the Programme of Reviews for 2024/25.

2 Recommendations

- 2.1 That the Reviews detailed at Paragraph 6 in the report form the basis for the Board's 2024/25 Annual Programme of Reviews; and
- 2.2 That the proposals outlined within Section 5 of the report be agreed.

3 Background

- 3.1 The 2023/24 Annual Programme was agreed at the Audit, Risk & Scrutiny Board on 21 August 2023. The following reviews went forward as part of the Annual Programme:
 - Charges for bulk items uplift for the elderly;
 - Neighbour Disputes;
 - Lack of house and garden maintenance by some tenants and residents; and
 - Lead Piping in Public and Private Housing in Renfrewshire.
- 3.2 The review on charges for bulk Items uplift for the elderly was presented to the Board on 5 November 2023 and noted by Council on 14 December 2023.
- 3.3 The final report on neighbour disputes is nearing completion and should be on the agenda for the Audit, Risk & Scrutiny Board to be held in June 2024. Thereafter the report will go forward for noting at the Council meeting on 26 September 2024.
- 3.4 At the meeting of the Board held on 18 March 2024, Councillor James MacLaren submitted a request for a review to be carried out by the Audit, Risk & Scrutiny Board in relation to the LED streetlights not providing enough light for pedestrians. At the meeting it was agreed that the matter may be considered as part of a future review following the conclusions of the Infrastructure, Land and Environment Policy Board.

- 3.5 At the same meeting of the Board held on 18 March 2024, Councillor James MacLaren submitted another request for a review to be carried out by the Audit, Risk & Scrutiny Board in relation to the possible closure of local police stations within Renfrewshire. It was agreed that the matter may be considered as part of a future review following the conclusions of the Police and Fire and Rescue Sub-Committee.

4 Independent External Review in relation to Programme of Reviews

- 4.1 In response to the Independent External Review and recommendations made by the Council's external auditors, the Council agreed to undertake a self-assessment of the Audit Risk and Scrutiny Board against CIPFA's published good practice guide for audit committees. This included looking at the Programme of Reviews. The External Auditors advised that "In relation to the scrutiny of service delivery and performance, it is suggested that the Audit, Risk and Scrutiny Board would select particular areas for investigation as part of its annual programme."
- 4.2 The Cross-Party Working Group: Review of Governance Arrangements which was submitted to Council on 29 February 2024 recommended that the annual programme required some examination, with some of the matters considered in recent years by the Board perhaps not having been of a significant nature. The Group felt that the Board should refocus on areas of significance to the Council's risk register, financial challenges and major capital projects.
- 4.3 At the Audit, Risk and Scrutiny Board meeting on 6 November 2023, the Board agreed the format of the self-assessment and members participated in two development sessions on 19 January and 26 February 2024 and an informal session in relation to the Programme of Reviews on 29 April 2024.

5 Proposals

- 5.1 Arising from the two development sessions and the informal session on 29 April, several proposals were put forward:
- That officers would assist members to develop the Board's annual programme of reviews to ensure that due consideration was given to the corporate risks and priorities;
 - That Members would still have the ability to submit written intimations to the Board to consider matters they would like reviewed. A session would be held annually with officers and members to consider strategic and corporate risks and Council priorities to inform the development of the annual programme of reviews. The Guidance for the operation of the Audit, Risk and Scrutiny Board has been updated to reflect this;
 - that Cyber Security and City Deal Governance and Arrangements be added to the list of investigations;

- That once a briefing had taken place on a particular review, the Board may take the decision to refer the matter back to the appropriate board for their consideration (taking into account the six-month ruling);
- That in regard to the current approach to the Programme of Reviews where officers were appointed by the Board to investigate issues, a further step be introduced at the beginning of the process to allow officers to present a briefing on the subject to members on the relevant issue. If members were happy with the service, strategies and risk management provisions in place then the investigation would come to an end. However, if members had any further concerns or wished further information then a Lead Officer would be appointed and a review would commence; and
- That guidelines be drawn up for Members of the Board on the selection and prioritisation of reviews.

6 Programme of Reviews Workplan 2024/25

6.1 Members are asked to agree that the following topics go forward as the workplan for the Programme of Reviews 2024/25:

- Lack of house and garden maintenance by some tenants and residents; and
- Lead piping in public and private housing in Renfrewshire.
- LED streetlights not providing enough light for pedestrians;
- Possible closure of Police Stations;
- Cyber Security
- City Deal Governance and Arrangements

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 Policy Position – not applicable

Climate Risk – none

List Of Background Papers

CIPFA Guidance on Audit Committees for Local Authorities – October 2022.

Dargavel Primary – Independent External Review – Council 2 June 2023

Cross Party Working Group Review of Governance Arrangements – Council 29 February 2024

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