

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 20 May 2024	15:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

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

Chair

Councillor McDonald, Depute Convener, presided.

In Attendance

A MacArthur, Director of Finance & Resources; A Morrison, Head of Economy & Development, L McIntyre, Head of Policy & Partnerships, L Fingland, Service Planning & Policy Development Manager, R Smith, Climate Emergency Lead Officer and Lead Officer for Neighbour Disputes and L McGuinness, Strategic Communications Business Partner (all Chief Executive's); C Dalrymple, Head of Facilities & Property Services, G Hannah, Head of Climate Change, Public Protection & Roads and G Hutton, Head of Operations & Service Development (all Environment, Housing & Infrastructure); J Trainer, Head of Child Care & Criminal Justice (Children's Services); C McCourt, Head of Finance & Procurement, P Murray, Head of Digital, Customer & Transformation Services, A McMahon, Chief Auditor, K Campbell, Assistant Chief Auditor, K Locke, Risk Manager, R Barnes, Financial & Corporate Administrative Support Manager, C Fraser, Security & Compliance Manager, P Feeney, Architecture & Technology Manager, C MacDonald, Senior Committee Services Officer and D Cunningham, Committee Services & Licensing Officer (all Finance & Resources); and M Tokley, Operations & Estate Director (OneRen).

Also in Attendance

A Kolodziej, Senior Manager, Azets.

Webcasting of Meeting

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

Apology

Councillor Andy Doig.

Declarations of Interest and Transparency Statements

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

1 Summary of Internal Audit Reports for period 01 January to 13 May 2024

There was submitted a report by the Chief Auditor relative to the requirement in terms of the Public Sector Internal Audit Standards (PSIAS) that Internal Audit communicated the results of each engagement to the Board.

The appendix to the report detailed the category of assurance, service assurance rating and gave recommended risk ratings for each engagement as either critical, important, good practice or service improvement. A summary of findings was also provided in relation to final reports issued for those engagements completed during the period 1 January to 13 May 2024.

The report intimated that in addition to the reports listed in the appendix, Internal Audit had an ongoing commitment to arrange corporate and service initiatives, progress information security matters in partnership with ICT and Legal Services, provide regular advice to officers, provision of Internal Audit services to the associated bodies for which Renfrewshire Council was the lead authority and to OneRen and Renfrewshire Health & Social Care Integration Joint Board, co-ordination of the Council's Corporate Risk Management activity and management of the Counter Fraud, Risk Management and Insurance team.

DECIDED: That the summary of Internal Audit reports finalised during the period 1 January to 13 May 2024 be noted.

2 Summary of Internal Audit Activity in Partner Organisations April 2023 to April 2024

There was submitted a report by the Chief Auditor relative to the outcomes of audits undertaken in partner organisations.

The report advised that Members of the Board had expressed an interest in the outcomes of audits undertaken in partner organisations and a revision to the Audit Risk & Scrutiny Board's Terms of Reference, to facilitate this, was agreed at Council on 9 May 2024.

The report provided members with a summary of the internal audit arrangements within each partner body and a summary of the internal audit activity from April 2023 to April 2024.

DECIDED:

(a) That the audit arrangements for each partner organisation be noted; and

(b) That the content of the audit reports and audit summaries that had been considered by the partner bodies be noted.

3 Unaudited Annual Governance Statement 2023/24

There was submitted a report by the Director of Finance & Resources relative to the Annual Governance Statement for 2023/24, a copy of which was appended to the report.

The Annual Governance Statement for 2023/24 had been prepared in accordance with the relevant regulation and guidance and took account of the Internal Audit Annual Report and Director's evaluation of the operation of the governance arrangements within each service area.

DECIDED: That it be noted that the unaudited Annual Governance Statement 2023/24 would be included in the Unaudited Accounts for 2023/24.

4 Internal Audit Annual Report 2023/24

There was submitted a report by the Chief Auditor relative to the Annual Report on the activities of the Council's Internal Audit section.

The report intimated that the Public Sector Internal Audit Standards (PSIAS) required that the Chief Auditor prepared a report at least annually to senior management and the Board on internal audit activity, purpose, authority and responsibility as well as performance relative to its plan. The Annual Report also provided an annual audit opinion on the overall adequacy and effectiveness of the Council's internal control environment and included details of any significant risk exposures, control issues and other matters that could be used to inform the governance statement. The Annual Report for 2023/24 was appended to the report and outlined the role of Internal Audit; its performance; the strategic and operational issues which influenced the nature of the work carried out; the key audit findings; and contained the annual audit assurance statement.

DECIDED: That the report be noted.

5 **Development Programme for Audit, Risk and Scrutiny Board Members**

There was submitted a report by the Chief Auditor relative to a development programme for members of the Audit, Risk & Scrutiny Board.

The report advised that the national guidance produced by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of Audit Committee Principles in Scottish Local Authorities recommended that training on audit, risk and governance related matters was provided to members of the Audit, Risk & Scrutiny Board.

The report noted that the training programme, which was detailed at Appendix 1 to the report, had been agreed at the meeting of the Audit, Risk & Scrutiny Board held on 18 March 2024. Having further considered how best to effectively deliver this programme, the report proposed that the topics on the programme be covered at Audit, Risk & Scrutiny Board development sessions to be held outwith meetings of the Board.

DECIDED: That it be agreed that the training and development programme, as outlined within the appendix to the report, be delivered at member development sessions with the dates for those sessions being agreed separately.

6 **Actions Monitoring Report - Dargavel Primary School**

There was submitted a monitoring report by the Chief Executive relative to Dargavel Primary School.

The report advised that following the findings of an independent review into the circumstances of the errors in planning and delivery of primary school provision in the Dargavel area, an action plan was developed detailing the Council's response with a commitment that updates on the plan would be provided to the Audit, Risk & Scrutiny Board going forward.

Appendix 1 provided an update on open actions related to the Bowles independent review report, the Accounts Commission S.102 report, and the actions related to the report of the Cross-Party Working Group. Appendix 2 detailed a summary of all completed actions from each of the three reviews.

DECIDED:

(a) That the update provided in Appendix 1 in relation to the Council's response actions to the independent review and S.102 report be noted; and

(b) That the completed actions provided in Appendix 2 be noted.

7 **Local Government Benchmarking Framework 2022/23**

There was submitted a report by the Chief Executive relative to an overview of Renfrewshire's performance in relation to the Local Government Benchmarking Framework for 2022/23, in addition to outlining the wider context and trends for local authorities across Scotland. The purpose of the Framework was to support evidence-based comparisons and encourage shared learning and improvement.

The report advised that the Improvement Service published the 2022/23 Local Government Benchmarking Framework (LGBF) performance data for all Scottish local authorities in February 2024. The Framework was a high-level benchmarking tool which allowed local authorities to compare their performance across a wide range of key service areas such as education, housing, and adult social care. It was noted that the Improvement Service had changed their approach to publishing LGBF data; previously there was a large release of data at the start of each calendar year, and one update later in the year when data relating to children's services became available. Under the new arrangements, a suite of 64 indicators was published in December 2023 and a further 16 in February 2024. Publication is on a monthly basis.

The report provided an overview of Renfrewshire's performance in relation to the LGBF for 2022/23, in addition to outlining the wider context and trends for local authorities across Scotland. Appendix 1 to the report outlined Renfrewshire's performance across the 80 indicators for which data was currently available and provided a comparison with the two previous years and with the relevant family group of local authorities.

DECIDED: That the report be noted.

8 **Risk Report May 2024**

There was submitted a report by the Director of Finance & Resources relative to an update on the strategic, corporate and key service risks for May 2024.

The report advised on the latest position in managing the agreed risks for the first quarter of the year. The appendices to the report provided details of longer-term or imminent strategic risks; longer-term significant corporate risks; details of service risks; and assurance levels for 'business as usual' risks.

DECIDED: That the report be approved.

9 **Risk Management Annual Report 2023/24**

There was submitted a report by the Director of Finance & Resources relative to corporate risk management activity which took place during 2023/24 in relation to the Council's risk management arrangements and strategic risk management objectives. A copy of the Risk Management Annual Report for 2023/24 was appended to the report.

The report intimated that in exceptionally challenging times and with diminishing resources, the Council continued to apply an appropriate level of risk management to

prevent or mitigate the effects of loss or harm. In doing so, the report recognised that good risk management contributed to the delivery of better financial outcomes, business objectives, better project success rates, achievement of targets and fewer unexpected problems. An environment that was risk 'aware' was purposefully promoted and every effort was being made to place risk management information at the heart of the key decisions that were being made which meant that an effective approach to managing risk could be taken in a way that both addressed the significant challenges and enabled innovation.

DECIDED: That the Risk Management Annual Report 2023/24 and significant contribution that it made with regard to the Council's corporate governance arrangements be noted.

10 **Audit, Risk & Scrutiny Board Annual Report 2023/24**

There was submitted a report by the Director of Finance & Resources relative to the Board's 2023/24 Annual Report

The Annual Report was prepared in terms of the Chartered Institute of Public Finance and Accountancy (CIPFA) best practice guidance and the Council's Code of Corporate Governance. It highlighted the issues considered by the Board during the period 1 August 2023 to 31 March 2024 and provided an overview of the Audit, Risk & Scrutiny Board's activity and a summary of key developments. The report set out how the Board had fulfilled its remit and provided assurances to the Council.

The report advised that due to the reporting period changing, the annual report had a reduced reporting period and only covered seven months of activity.

The report noted that CIPFA had issued an updated guidance note entitled Audit Committees Practical Guidance for Local Authorities and Police 2022 Edition, which incorporated CIPFA's Position Statement: Audit Committees in Local Authorities and Police which included the production of an annual report on the performance of the Audit Board against its remit for submission to the Council and a copy of the Council report was attached as an appendix to the report.

DECIDED:

(a) That the Audit, Risk & Scrutiny Board Annual Report 2023/24 be noted; and

(b) That it be agreed that the report be submitted to the next meeting of the Council to be held on 27 June 2024, in line with best practice guidance.

11 **Audit, Risk & Scrutiny Board Annual Programme 2023/24 - 2024/25**

There was submitted a report by the Director of Finance & Resources relative to the Board's Annual Programme 2023/24 and 2024/25.

The report advised that the Annual Programme was prepared in terms of the Chartered Institute of Public Finance and Accountancy (CIPFA) best practice guidance and covered the period 1 August 2023 to 31 March 2024. It was noted that the reporting dates for this annual report had changed and the annual reporting period would now be 1 April to 31 March.

Section 5 of the report outlined the proposals put forward at the development sessions held on 19 January and 26 February 2024, and the informal session on 29 April 2024. The report highlighted the issues encountered throughout the year and provided progress update on the Annual Programme for 2023/24 and detailed the proposals for the Programme of Reviews for 2024/25 at Section 6 of the report.

DECIDED:

(a) That it be agreed that the Reviews detailed at Paragraph 6 in the report form the basis for the Board's 2024/25 Annual Programme of Reviews; and

(b) That the proposals outlined within Section 5 of the report be agreed.

12 Neighbour Disputes - Lead Officer Roz Smith

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

The report advised that the review had initially been focusing on Category B and C antisocial behaviour and neighbour nuisance complaints. In the course of the review, a focus on Category D incidents (classed as estate management) had emerged. These incidents related to issues including dog fouling, waste, communal spaces and other common issues that could lead to neighbour disputes, or escalate tensions. As a consequence, a need was identified for a focus on this area of complaints in order to explore in further detail and identify and optimise opportunities for early intervention. An updated timescale was included in Section 4 within the report for approval, in order to allow time for this deeper exploration to take place.

DECIDED:

(a) That the progress contained within the report be noted; and

(b) That the updated timescale as outlined in Section 4 of the report be approved.

EXCLUSION OF PRESS AND PUBLIC

The Board resolved that the press and public be excluded from the meeting during consideration of the following items of business as it was likely, in view of the nature of the business to be transacted, that if members of the press and public were 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.

13 Summary of Internal Audit Investigation Reports for period 01 January to 30 April 2024

There was submitted a report by the Chief Auditor relative to the requirement in terms of the Public Sector Internal Audit Standards (PSIAS) that Internal Audit reported on the findings and conclusions of audit engagements to the Board. The appendix to the

report provided a summary of the findings of the internal audit investigations/reviews.

DECIDED: That the summary of Internal Audit Investigations/Reviews finalised during the period 1 January to 30 April 2024 be noted.

14 **Cyber Security**

The Head of Digital Transformation & Customer Services gave a presentation on Cyber Security.

DECIDED: That the presentation be noted.

Valedictory

The Depute Convener advised that this was the last meeting of the Audit, Risk & Scrutiny Board. Andrea McMahon, Chief Auditor would attend before her retirement and took the opportunity to thank her for her professionalism and, specifically the impartial help, support and advice she had provided during her employment with Renfrewshire Council. Other elected members echoed the sentiments expressed by the Depute Convener.