

Notice of Meeting and Agenda 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

MARK CONAGHAN
Head of Corporate Governance

Membership

Councillor Andy Doig (Convener): Councillor Janis McDonald (Depute Convener):

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

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>

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.

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 email

democratic-services@renfrewshire.gov.uk

Apologies

Apologies from members.

Declarations of Interest and Transparency Statements

Members are asked to declare an interest or make a transparency statement in any item(s) on the agenda and to provide a brief explanation of the nature of the interest or the transparency statement.

AUDIT

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12	Neighbour Disputes - Lead Officer Roz Smith	225 - 230
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AUDIT

13	Summary of Internal Audit Investigation Reports for period 01 January to 30 April 2024	
	Report by Chief Auditor.	

ANNUAL PROGRAMME

14 Cyber Security

Presentation by Head of Digital Transformation and Customer Services.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Auditor

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

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 January to 13 May 2024 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 OneRen 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.
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2. **Recommendations**

- 2.1 Members are invited to consider and note the Summary of Internal Audit Reports finalised during the period from 1 January to 13 May 2024.
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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

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Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 1 January – 30 April 2024

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	Important	Good Practice	Service Improvement
Assurance	Chief Executives	Commercial and Industrial Rents	No Assurance	3	4	0	0
	Children's Services/Finance & Resources	Supply Teachers	Reasonable	0	0	3	1
	Corporate	Procurement – Service Controls - Purchasing Processes	Limited	3	4	5	0
	Finance & Resources	Hardship and Discretionary Funds	Reasonable	0	1	3	0
		ICT Asset Management	Limited	2	9	0	1
		Health & Safety	Limited	2	5	1	0
	Environment, Housing & Infrastructure	Building Services - Stores	Limited	2	2	2	0

Note – 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 Chief Executives

Commercial & Industrial Rents (A0048/2024/001)

Date: January 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. A record of all commercial and industrial properties for rental is maintained which is accurate and up to date.
2. There is a clearly defined letting policy for commercial and industrial properties, which is comprehensive and supported by appropriate documented guidance.
3. Terms of tenancy (including reletting) are established and formally recorded and agreed.
4. Rents are regularly reviewed, reflect current market rates and are collected in full.
5. Enforcement action is taken to recover unpaid rents.
6. Void properties are actively managed to minimise loss of rental income.

Audit Scope

1. Interviewed the appropriate staff, evaluated the system in place for allocation and reletting commercial and industrial properties and identified any possible improvements to the system.
2. Undertook a series of tests to ensure the processes for allocation and reletting of commercial and industrial properties are operating effectively and as described.

Key Audit Assurances

No assurances can be given in relation to this audit review.

Key Audit Risks

1. In the absence of a formalised letting policy, the process for letting commercial properties may lack clear direction and the fragmented nature of record keeping can make it more difficult to effectively manage these properties.
2. When physical inspections to check that the correct tenants are occupying leased commercial properties are not regularly carried out, there is an increased risk that subletting will not be identified.
3. Where letting agreements are not reviewed, errors or changes required to the leases will not be reflected and could lead to inappropriate contract terms and rental income not being maximised.
4. Where rents arrears are not followed up timeously, the council could fail to maximise the income generated from the let of commercial properties.
5. Where tenants responsible for insurance are not recharged from council insurance payments, there are increased costs to the council.

Internal Audit Report Chief Executives

Commercial & Industrial Rents (A0048/2024/001)

Date: January 2024

6. When void properties are not identified for repair as soon as possible, this will delay the release of properties and reduced rental income will be received.

Overall Audit Opinion

The audit highlighted significant weaknesses in the system of internal control. Specifically, there are a number of tasks that are not being completed or are behind schedule, including physically inspecting leased properties, following up arrears and sending void properties for repair quickly so that they can be re-let. There is no systematic review of lease terms or rents charged and most rents have not been changed for several years. The auditor was unable to provide any positive assurance over the objectives being reviewed and recommendations were made to address these areas.

At the time of the review, the team had a number of vacancies for a prolonged period of time, so progressing the desired improvements to the processes had been held back.

Management Commentary

The Head of Economy and Development will lead on a strategic review of the Council's commercial property portfolio and function. We agreed a number of actions to address the audit recommendations and improve the current operating processes for the letting and managing of commercial properties and are currently working on their implementation.

Internal Audit Report

CHILDREN'S SERVICES/FINANCE & RESOURCES

Supply Teachers (A0063/2023/001)

Date: January 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to: -

1. Review and evaluate the process for the recruitment of teachers to the Supply Register.
2. Examine and assess for adequacy the processes followed for the deployment of Supply Teachers to schools ensuring that the distribution of hours is fair and equitable.
3. Ensure that hours worked are appropriately recorded, authorised and paid correctly.
4. Identify any areas for improvement and outline actions to address these.

Audit Scope

1. Obtained copies of appropriate guidance relating to the recruitment and deployment of Supply Teachers.
2. Interviewed relevant officers to obtain the required information relating to the Supply Teachers processes.
3. Prepared a series of tests to meet the detailed audit objectives.

Key Audit Assurances

1. There are satisfactory processes in place in relation to the recruitment of supply teachers.
2. The hours worked by supply teachers are appropriately recorded, authorised and paid correctly.

Key Audit Risks

There are no key risks to report.

Overall Audit Opinion

The deployment and payment of supply teachers is labour intensive and there is duplication of effort. These processes are currently under review by management in both Children's Services and Finance and Resources to establish if there are any opportunities to streamline the process. The auditor has made recommendations mainly in relation to the payment process which will improve efficiency in this area.

Internal Audit Report

CHILDREN'S SERVICES/FINANCE & RESOURCES

Supply Teachers (A0063/2023/001)

Date: January 2024

Management Commentary
It has been agreed to progress the recommendations made in the audit report.

Internal Audit Report

Corporate

Procurement - Service Controls - Purchasing Processes (A0032/2024/001)

Date: February 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to: -

1. Review any Amazon Prime Memberships across the Council and analyse Amazon purchases to ensure that the correct procurement route has been utilised.
2. Identify the level of purchase cards held within Services and establish their Purchase Card ordering processes.
3. Ensure that purchase card purchase requests have been appropriately authorised.
4. Ascertain the role performed by the Purchase to Pay Team in terms of ordering goods and services on behalf of other services and subsequent payment and ensure that there is adequate segregation of duties.
5. Ascertain the controls in place surrounding purchase card transaction and monthly limits.

Audit Scope

1. Interviewed the relevant officers and obtained the required information and documentation relating to the specified purchasing processes.
2. Prepared and carried out a series of tests on appropriate sample groups to meet the detailed audit objectives.

Key Audit Assurances

1. The segregation of duties relating to orders placed by the Purchase to Pay Team are satisfactory.
2. A new corporate process for ordering from Amazon has been introduced. This has reduced costs relating to Amazon Prime memberships. Furthermore, the new process provides more control over purchases and increased oversight of goods ordered from this supplier.

Key Audit Risks

1. Contract agreements are not maintained, and benefits are not realised when purchase cards are used with non-contract suppliers for goods where there is already a contract in place.
2. Unauthorised purchases could be made, if the stipulated procedures are not followed for authorising the order of goods or where an electronic signature has been used with no backup.
3. Increased limits to monthly expenditure or individual transactions could be in place for longer than necessary if there is inadequate management oversight in place.

Internal Audit Report
Corporate
Procurement - Service Controls - Purchasing Processes
(A0032/2024/001)

Date: February 2024

Overall Audit Opinion

The main weaknesses identified were in relation to purchasing goods outwith the agreed procurement routes and the authorisation of goods ordered. There was also a lack of evidence relating to the authorisation of the increase of purchase card spend limits. A number of other housekeeping issues were also identified. For these reasons, assurance within this area was found to be limited. Recommendations have been made which, if implemented, will improve controls over purchase card purchases.

Management Commentary

All purchase card holders and approvers have been formally reminded of the purchasing procedures they must follow when acquiring goods and services in terms of the correct routes to purchases and the authorisation process for purchases/transactions. Supporting guidance has also been update. Reports on card usage will now be run more regularly and queries raised with the appropriate service management, to determine if the card is still required.

Internal Audit Report

FINANCE & RESOURCES

Other Financial Assistance Payments - Hardship and Discretionary Funds (A0051/2024/001)

Date: April 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ascertain that:

1. There are documented processes in place for payments from the Scottish Welfare Fund and the Discretionary Housing Payments Fund.
2. Roles and responsibilities are clear in relation to decision making, escalation and dispute resolution.
3. Grants and payments have been made in line with the documented procedures, applicants confirmed as eligible and all relevant documentation has been provided, or other explanation recorded.
4. Each case has been treated strictly on its merits and all applicants have received fair and equal treatment within any agreed flexibility guidelines.
5. Reasons for rejected applications are confirmed to applicants.
6. The costs associated with grants and payments are being tracked, monitored and reported on as required.

Audit Scope

1. Interviewed the relevant officers and obtained the required information and documentation relating to the processes surrounding the Scottish Welfare Fund and the Discretionary Housing Payments Fund.
2. Prepared and carried out a series of tests on appropriate sample groups to meet the detailed audit objectives.

Key Audit Assurances

1. The processes in place for payments from the Scottish Welfare Fund and the Discretionary Housing Payments Fund are documented.
2. Grants and payments are made in line with the documented procedures.
3. Each case is treated strictly on its merits and all applicants have received fair and equal treatment within any agreed flexibility guidelines.
4. Grants and payments are being tracked, monitored and reported on as required.

Key Audit Risks

No key risks identified.

Internal Audit Report

FINANCE & RESOURCES

Other Financial Assistance Payments - Hardship and Discretionary Funds (A0051/2024/001)

Date: April 2024

Overall Audit Opinion

In the main the processes surrounding payments made from the Scottish Welfare Fund (SWF) and the Discretionary Housing Payment (DHP) funds were found to be satisfactory. Weaknesses were found relating to verification of awards and ensuring that customers are advised of the reasons why their application has been declined. Recommendations have been made to strengthen the controls in these areas.

Management Commentary

We are in the process of actioning the internal audit recommendations and staff will be reminded of the information that should be included in client correspondence.

Internal Audit Report

FINANCE & RESOURCES

ICT Planning and Organisation - Asset Management (A0072/2024/001)

Date: April 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to ensure that:

1. Documented procedures, which includes any necessary provisions for the current mix of office based and home working arrangements, are in place covering the use of physical IT assets and the procedures are easily accessible to all users to ensure they are aware of their responsibilities in relation to the policy.
2. Standard IT equipment asset lists have been created for predefined user roles and deviations from the standard equipment is appropriately approved.
3. All IT assets are procured through the ICT Service, and equipment purchased is stored centrally and securely until they have been issued to end users.
4. All IT assets must be assigned to individual users or to a department who will be held responsible for them and there is a mechanism for recording the physical location for all ICT assets that have been issued.
5. All IT assets that are no longer in use must be returned to the ICT Service for redeployment.
6. All receipts and issues from the centralised ICT store are appropriately documented and approved and stock is held securely until issued.
7. End of life disposal of ICT assets are co-ordinated by the ICT Service and procedures are in place to ensure that confidential information is removed prior to disposal.

Audit Scope

1. Obtained copies of appropriate policies and procedures relating to IT asset procurement, deployment, assignation and disposal.
2. Interviewed relevant officers to obtain the required information relating to the above processes.
3. Prepared a series of tests to meet the detailed audit objectives.

Key Audit Assurances

1. Documented procedures are in place covering the use of physical IT assets and the procedures are easily accessible to all users to ensure they are aware of their responsibilities in relation to the policy.
2. Orders for equipment which deviate from standard equipment are appropriately approved.

Internal Audit Report

FINANCE & RESOURCES

ICT Planning and Organisation - Asset Management (A0072/2024/001)

Date: April 2024

Key Audit Risks

1. Given that the physical location and user details for all ICT assets could not be fully verified as the systems used to record assets are not fit for purpose in their current format, there is a risk that council assets are not protected.
2. Without evidence of disposals, there is a risk that all disposal processes may not have been followed.

Overall Audit Opinion

The Auditor was advised that the ICT Support Team have only recently taken responsibility for the area of ICT asset management under review. The main weakness identified was that the mechanism in place to record the physical location for all ICT assets was not fit for purpose in its current format as the asset information is not held centrally but is held on a number of documents and inaccuracies were found in the recorded data. Although there is a disposals process in place, there was also a lack of evidence in some cases to support that this process had been followed. Furthermore, officers within the ICT team do not proactively contact line managers for the return of leavers equipment despite there being a process in place to facilitate this. In addition, there is no requirement for users to sign for assets upon receipt. For these reasons identified, assurance within this area was found to be limited. Recommendations were made which, if implemented, will improve controls in these areas.

Management Commentary

The new ICT Support team was formed during 2023/24 and a lot of work has since been undertaken or is in progress in this area. We have completed a data cleanse of our records and now have an accurate stock record of ICT Assets. A new process for managing the PC/Laptop refresh process has also been introduced which strengthens the controls in this area. Longer term, a service desk system which has full asset management capability is being procured which will automate many of the manual processes currently in place and therefore reduce the likelihood of errors/omissions occurring.

Internal Audit Report

Finance & Resources

Health & Safety (A0091/2024/001)

Date: May 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit are to ensure that:-

1. There are clearly defined and understood roles and responsibilities for health and safety, including risk identification.
2. There are adequate and up to date policies and procedures in place which are readily available to those who need them.
3. There is regular engagement with other service areas to ensure compliance with legislative requirements.
4. There is a programme of health and safety audits and these are followed up adequately.
5. There are adequate arrangements in place for reporting, accidents, incidents and near misses and these are adequately followed up.
6. Performance monitoring and reporting arrangements are appropriate.

Audit Scope

1. Interviewed the appropriate staff to obtain the required information and documentation to evaluate the system in place for corporate health and safety.
2. Prepared a series of tests to ensure the processes relating to corporate Health & Safety are operating effectively and as described.

Key Audit Assurances

1. There are clearly defined roles and responsibilities for health and safety, including risk identification documented in the Council's Policy on Health, Safety & Welfare.
2. There is regular engagement between members of the Health & Safety team with other service areas which includes weekly, monthly and quarterly meetings as well as ad hoc conversations and emails.
3. There are adequate arrangements in place for reporting, accidents, incidents and near misses which are followed up as and when required.

Key Audit Risks

1. There are a number of policies and procedures which have not been refreshed or reviewed timeously. In some cases, guidance that has been updated is not accessible to all staff. There is a risk that staff may not be aware of, or be following, the correct processes and procedures.
2. Whilst there is evidence of programmed physical inspections being undertaken on a number of premises. There was no evidence of a programme of health and safety audits being undertaken of the health and safety management systems within Services of the by the Health & Safety team. There is, therefore, there is no oversight

Internal Audit Report Finance & Resources

Health & Safety (A0091/2024/001)

Date: May 2024

of the level of compliance within services with the requirements documented in the Council's Policy on Health, Safety & Welfare.

3. The performance reporting currently in place does not include target levels which means that trends may not be identified and addressed appropriately and performance is not suitably scrutinised.
4. In line with Management of Health and Safety at Work Regulations, the council must be able to demonstrate that it operates effective planning, organisation, control, monitoring and review of health and safety. Given the key risks arising from the audit, it is a matter of concern that current practices may be deemed insufficient should an incident occur which could leave the council open to adverse consequences.

Overall Audit Opinion

Although the Principal HR & OD Adviser has explained future implementation plans regarding health and safety audits and performance monitoring and reporting, these processes are not in place at the moment. Furthermore, it was noted that three findings detailed in this report, had previously been reported to Finance & Resources management in a prior audit report issued in March 2018. It is the auditor's opinion that it is imperative that the recommendations made in this report are addressed to ensure compliance with regulations and to demonstrate the council's commitment to the health, safety and wellbeing of its stakeholders. The auditor has therefore provided a limited assurance rating for corporate health & safety based on the current arrangements.

Management Commentary

The Director of Finance and Resources will seek to engage an appropriately qualified external consultant to review and make recommendation on the strategic governance and operational arrangements for health and safety. This review is intended to go wider than the recommendations included in this report to ensure that governance and operational procedures and processes are aligned to the needs of the organisation. Management has also agreed to implement the recommendations made in the internal audit report and an action plan is in place to ensure this.

Internal Audit Report

ENVIRONMENT, HOUSING AND INFRASTRUCTURE

Building Services Stores (A0047/2024/001)

Date: April 2024

COMMITTEE SUMMARY

Audit Objectives

A new building services management system went live in April 2022 has not been fully operational since it was introduced, partly due to the loss of key staff by the external developer. In relation to the stores element, the subject of this audit review, there are a number of temporary manual processes that have been put in place to compensate for the lack of current functionality within the system. The audit review sought to confirm that the manual processes that have been put in place are sufficient in relation to the objectives below.

The objectives of the audit were to ensure that:

1. There are adequate checks of the quantity, quality and price of stock received and receipts are correctly recorded on the stock system;
2. Stock issues are controlled to ensure that they are only for approved work requirements and are correctly recorded on the stock system;
3. Stock is held securely and access is appropriately restricted;
4. Stock counts are regularly carried out and reconciled to stock records and differences identified are investigated;
5. Stock is regularly checked to identify obsolete/slow moving items and appropriate actions are taken for items identified;
6. Stock write offs/ disposals are appropriately authorised.

Audit Scope

1. Interviewed the appropriate officers to understand the arrangements in place for the control of stock.
2. Examined the relevant procedures and assessed their adequacy.
3. Carried out sample testing to confirm the adequacy of the controls in place over the stock records.

Key Audit Assurances

1. The manual processes put in place to record receipts and issues of stock were found to be accurately recorded into the system.
2. There are adequate checks of the quantity, quality and price of stock received.
3. Stock issues are controlled to ensure that they are only for approved work requirements.
4. Stock counts are regularly carried out and reconciled to stock records and differences identified are investigated

Internal Audit Report

ENVIRONMENT, HOUSING AND INFRASTRUCTURE

Building Services Stores (A0047/2024/001)

Date: April 2024

Key Audit Risks

- The Workhub system does not currently have the required functionality to operate efficiently as a stores system or a job costing system, development work on the system has been on hold due to contractor issues and has only operationally re-started. As a result, manual processes have been introduced which are resource intensive and inherently at risk of error. The costs associated with Workhub are around £100,000 per annum and there are additional, currently unquantified, costs associated with the manual processes. However, it should be noted that Workhub and the associated packages (and costs) relate to systems wider than just stores e.g. job scheduling, operative workload and financial costings.

Overall Audit Opinion

The sample testing undertaken indicates that the manual processes in place are sufficient to meet operational needs and were found to be accurate. However, it is a concern that the Workhub system is currently not fit for purpose and development has only recently recommenced. The Auditor has provided a limited level of assurance in this regard and has recommended that management continue to undertake a review of the continued economic viability of the Workhub system. The auditor notes that both the Director of Environment, Housing and Infrastructure and the Director of Finance and Resources have been kept fully briefed on the on-going challenges around Workhub.

Management Commentary

Facilities and Property Services have committed a lot of resource (both financially and staff resource) since early 2022 into the repairs and maintenance management system (WorkHub). This was needed due to the old system being removed and with approximately 85,000 jobs per year by Building Services, an electronic system is essential.

There remain on-going challenges with the system and contractor, however, Senior Management including the Directors of both Finance and Resources and Environment, Housing and Infrastructure have been kept up to date with the system and next steps.

The manual processes for the Building Services stores have been found to be working, however, certain processes have been tightened following the outcome of the internal audit. The actions will be monitored over the coming months to ensure compliance and improvements wherever possible.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Auditor

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

1. Summary

- 1.1 Members of the Audit, Risk and Scrutiny Committee expressed an interest in the outcomes of audits undertaken in partner organisations. A proposed revision to the Audit, Risk and Scrutiny Board's Terms of Reference, to facilitate this, was agreed at Council on 4 May 2024.
- 1.2 This report provides 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.
- 1.3 Renfrewshire Valuation Joint Board – Internal audit services are provided by Renfrewshire Council's Internal Audit Service A summary of each completed audit engagement is reported to the Board, An annual report is also provided to the Board, summarising the audit activity for the year and providing the Chief Auditor's annual opinion. The 2023/24 annual report will be considered by the Board on 24 May 2024. During the reporting period, one audit review was finalised in relation to information governance, a summary of this audit engagement is included at appendix 1 of this report.
- 1.4 Scotland Excel Joint Committee - Internal audit services are provided by Renfrewshire Council's Internal Audit Service A summary of each completed audit engagement is reported to the Executive Sub-Committee. An annual report is also provided to the Executive Sub-Committee, summarising the audit activity for the year and providing the Chief Auditor's annual opinion. The 2023/24 annual report will be considered by the Sub-Committee on 17 May 2024. During the reporting period, one audit review was finalised in

relation to contract management for social care contracts, a summary of this audit engagement is included at appendix 2 of this report. One further audit is currently in progress in relation to contract monitoring (implementation of collaborative procurement), this is nearing completion and will be reported to the Executive Sub-Committee once finalised.

- 1.5 Renfrewshire Integration Joint Board - Internal audit services are provided by Renfrewshire Council's Internal Audit Service A summary of each completed audit engagement is reported to their Audit, Risk and Scrutiny Committee. An annual report is also provided to the Committee, summarising the audit activity for the year and providing the Chief Auditor's annual opinion. The 2023/24 annual report will be considered by the Sub-Committee on 21 June 2024. During the reporting period, one audit review was finalised in relation to performance management, a summary of this audit engagement is included at appendix 3 of this report. The annual review of compliance with the Local Code of Corporate Governance is nearing completion and will be reported to their Audit, Risk and Scrutiny Committee once finalised.
- 1.6 Glasgow & the Clyde Valley Strategic Development Planning Authority Joint Committee - Internal audit services are provided by Renfrewshire Council's Internal Audit Service A summary of each completed audit engagement is reported to their Audit, Risk and Scrutiny Committee. An annual report is also provided to the Committee, summarising the audit activity for the year and providing the Chief Auditor's annual opinion. The 2023/24 annual report will be considered by the Joint Committee on 10 June 2024. No specific audit engagements were planned during the reporting period.
- 1.7 Glasgow City Region City Deal – Internal audit services are provided by Glasgow City Council Internal Audit Services, finalised reports for each completed audit engagement are reported to the Glasgow City Region Cabinet and the reports are shared with member Council's. The Chief Auditor for Renfrewshire Council meets regularly with the City Region Auditors and provides them with an annual assurance statement to support the Glasgow City Region annual governance statement. During the reporting period, three audit reviews were completed and have been included at appendices 4-6.

2. **Recommendations**

- 2.1 Members are invited to note the audit arrangements for each partner organisation.
- 2.2 Members are invited to note the content of the audit reports and audit summaries that have been considered by the partner bodies.

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 plans for the partner bodies
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Andrea McMahon

Internal Audit Report

Renfrewshire Valuation Joint Board

Governance Arrangements - Information Governance (B0005/2024/001)

Date: September 2023

BOARD SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

1. Personal information is kept secure, accurate and up to date.
2. Appropriate measures and records are in place to demonstrate compliance with key Data Protection Principles.
3. Arrangements are in place to ensure that Data Privacy Impact Assessments are undertaken when required.
4. Arrangements are in place to provide training on GDPR to relevant employees.
5. Procedures are in place to identify data breaches and report them to Renfrewshire Valuation Joint Board's (RVJB) Data Protection Officer.

Audit Scope

1. Ascertained the information that RVJB holds, how sensitive the information is and how it is stored.
2. Discussed with appropriate staff the arrangements in place to demonstrate compliance with information security good practice.
3. Reviewed and assessed the evidence to support compliance and identified any possible improvements.

Key Audit Assurances

1. Personal information is kept secure through physical access controls and passwords; and is kept accurate and up to date through regular reviews.
2. Appropriate measures and records are in place to demonstrate compliance with key Data Protection Principles, including application of the Data Protection and Information Handling policies.
3. Arrangements are in place to ensure that Data Privacy Impact Assessments are undertaken for new initiatives or change of business practices involving personal data.
4. Arrangements are in place to provide training on GDPR to relevant employees through annual refresher training, regular bulletins and awareness emails.
5. An Information Security Incident Log is in place but there have been no recorded data breaches.

Key Risks

There were no key risks identified during the audit.

Internal Audit Report
Renfrewshire Valuation Joint Board
Governance Arrangements - Information
Governance (B0005/2024/001)

Date: September 2023

Overall Audit Opinion

The audit identified that satisfactory arrangements in place for the handling of personal information within the RVJB. The systems in place for the Electoral Register, Valuation Roll and Council Tax dwellings are well controlled and regularly reviewed. Staff are regularly trained and made aware of their responsibilities for handling personal data.

Internal Audit Report
Scotland Excel
Social Care Contracts (A0008/2023/001)
Date: September 2023

COMMITTEE SUMMARY

Audit Objectives

The objectives of the audit were to: -

1. Evaluate the extent to which Scotland Excel's care contracts support the principles relevant to commissioning and procurement as set out in the recommendations detailed in the Feeley Review.
2. Identify any areas for improvement and outline actions to address these.

Audit Scope

1. Obtained a copy of the publication, 'An Independent Review of Adult Social Care in Scotland', by Derek Feeley.
2. Interviewed relevant officers within Scotland Excel and obtained information relating to social care contracts.
3. Prepared a series of tests to meet the detailed audit objectives.

Key Audit Assurances

1. Scotland Excel were able to evidence that for the contracts selected for testing, work has been undertaken to ensure that, where possible, the commissioning and procurement recommendations as set out in the Feeley Review have been or will be implemented.
2. Stakeholder engagement and market research, including service users and people with lived experience has been carried out to ensure that there has been a collaborative, rights based and participative approach.
3. The Procurement Strategy and Service Specifications documentation also include ethical and fair work requirements as set out in the Feeley Review recommendations.

Key Risks

There were no key risks arising from the audit review.

Overall Audit Opinion

In the care frameworks currently being created by Scotland Excel, the commissioning and procurement recommendations set out in the Feeley Review have been incorporated, where possible, to include areas such as a collaborative, rights based and participative approach and ethical and fair work requirements. Work has been undertaken to ensure that the additional processes outlined in the Feeley Review will be included in future frameworks.

Appendix 3

Internal Audit Report INTEGRATION JOINT BOARD

IJB – Performance Management (B0017/2024/002)

Date: January 2024

COMMITTEE SUMMARY

Audit Objectives

The objectives of the review were to ensure that:

- Roles and responsibilities for performance management are clear and understood.
- A performance management strategy / framework is in place and details the key performance indicators.
- Key performance indicators set are SMART and are aligned to organisational objectives.
- Performance is reviewed regularly by management and the Board.
- Arrangements are in place to ensure that where targets are not being achieved there are mechanisms to review and improve performance.

Audit Scope

1. Checked that an adequate system was in place to record the required performance information for each indicator selected and evaluated for adequacy.
2. For a sample of underperforming indicators, ascertained the review process, what actions were being taken to address these and if the actions taken were sufficient,
3. Checked that there was adequate management oversight for the selected performance indicators.

Key Audit Assurances

1. Roles and responsibilities for performance management within the Planning and Performance team are clear and understood.
2. A performance management strategy / framework is in place through strategic plans and performance reports that detail the key performance indicators.
3. Key performance indicators tested from the Annual Performance Report were SMART and were aligned to organisational objectives in the strategic plan.
4. Performance scorecards are reviewed annually by management to ensure the indicators are meaningful with realistic and achievable targets and are reported to Board.

5. For underperforming indicators tested, arrangements were in place to ensure that where targets were not being achieved, there were mechanisms to review and improve performance.

Key Risks

- No key risks were identified as a result of this audit.

Overall Audit Opinion

The audit identified that satisfactory arrangements are in place for performance management within the Renfrewshire Health and Social Care Partnership. The systems in place for monitoring and reviewing key performance indicators are well controlled.

As a result, there were no audit findings identified during this review and the auditor has made a provision of substantial assurance for the areas tested.

Management Commentary

N/A as no key risks identified.

Internal Audit
Glasgow City Region City Deal
Project Procurement Strategies
Final Report
April 2023



FS 57095

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have undertaken a review across the Glasgow City Region Programme Management Office (the PMO) and member authorities in relation to Project Procurement Strategies.
- 1.2 The new Regional Sustainable Procurement Strategy was approved by the Cabinet on 1 June 2021. The Procurement Support Group (PSG), made up of representatives from each of the eight member authorities and the PMO is responsible for translating the Sustainable Procurement Strategy into action by monitoring performance of core elements of delivery and undertaking reviews. The group continues to provide guidance on best practice to the PMO and other stakeholders and assists member authorities in understanding the impact procurement will have on the City Deal Programme.
- 1.3 We have been advised that in recent times member authorities have found that construction and materials costs have significantly increased. This is because procurement exercises are attracting fewer bids than anticipated, and / or higher value bids are being submitted.
- 1.4 The purpose of the audit was to review the project procurement strategies in place. These strategies aim to achieve competitive bids and ensure value for money during procurement exercises. The audit also sought to gain assurance that there are sufficient and appropriate controls in place in relation to procurement and that these are being complied with. The scope of the audit included:
- A review of documented procurement strategies in place.
 - Reviewing a sample of project procurement exercises to ensure a sufficient number of bids were obtained.
 - Ensuring that there is appropriate attendance at PSG meetings, workshops and sub-groups.
 - Ensuring regular communication takes place between officers from the different member authorities and the PMO.
 - Checking that due diligence arrangements are in place for suppliers.
 - Reviewing the arrangements in place to provide suitable management information to the appropriate groups for scrutiny.
 - Reviewing the arrangements in place for supplier chain risk management.
- 1.6 The sample of member authorities that were selected for this review were:
- Glasgow City Council
 - Renfrewshire Council
 - South Lanarkshire Council

2 Audit Opinion

- 2.1 Based on the audit work carried out a **reasonable level** of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and **two recommendations** which management should address.

3 Main Findings

- 3.1 We are pleased to report that key controls are in place and generally operating effectively. We found that the Regional Sustainable Procurement Strategy aligns with member authorities' needs and strategic drivers. The Action Plan is reviewed annually, and reasonable arrangements are in place to monitor tasks and report progress against actions outlined in the strategy.
- 3.2 Suitable arrangements are in place within the three member authorities reviewed to provide support and attendance at the PSG meetings. There are appointed representatives from each member authority in attendance at the PSG, whose role is to provide operational support & guidance within their own organisation and to feed information through at different levels and provide feedback to the PSG.
- 3.3 However, we identified some areas where improvements should be made. Within the sample of nine procurement activities reviewed, we identified one exercise where the Sourcing Strategy had not been appropriately approved.

We also identified one procurement activity where initially no bids were received for the required works. Although we were advised there many factors had contributed to this, a lack of early engagement with potential suppliers and failing to utilise the Prior Information Notice (PIN) may have also played a factor.

- 3.4 An action plan is provided at section four outlining our observations, risks and recommendations. We have made three recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	2

Low	Lower level controls absent, not being operated as designed or could be improved.	0
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

- 3.5 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.6 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.7 It is recommended that the Head of Audit and Inspection submits a further report to Cabinet on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Procurement exercises are undertaken in compliance with the documented procedures.				
1	<p>Procurement policies and procedures require member authorities to develop a sourcing strategy and obtain appropriate approvals to agree the route to market.</p> <p>Through sample testing of nine procurement exercises, we identified that one sourcing strategy was not approved by the project lead, the procurement lead or the resource senior manager. For all other eight procurement exercises, the sourcing strategy had been completed and approved where required.</p> <p>If sourcing strategies are not correctly approved there is an increased risk that an appropriate procurement exercise may not be undertaken.</p>	The PMO should remind all member authorities that sourcing strategies should be appropriately approved, and details of this approval retained for audit purposes.	Medium	<p>Response:</p> <p>Accepted. Reminder will be issued to Lead Officers and Procurement Support Group members.</p> <p>Officer Responsible for Implementation:</p> <p>Head of City Region Programme Management Office</p> <p>Timescales for Implementation:</p> <p>To be discussed at 24 April 2023 Lead Officer Group (LOG) meeting and 18 May 2023 Procurement Support Group meeting.</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
2	<p>Through discussions at PSG meetings, it was highlighted to member authority representatives that the current status of the construction market means that suppliers are generally in positions to be able to choose which contracts to bid for.</p> <p>Within the sample of nine procurement activities, we identified one case where no bids were initially received for required works. We were advised that a new tender exercise is currently underway and a Prior Information Notice (PIN) is now being utilised to assist in attracting bidders.</p> <p>Market saturation increases the risk of a lack of tender responses, which in turn may result in failed tender exercises. To ensure best practice, early engagement with the market and utilising PINs may improve tender exercises conducted.</p>	<p>The PMO should raise the construction market issue at the PSG and ask members to consider utilising PINs where appropriate.</p>	Medium	<p>Response:</p> <p>Accepted. Reminder will be issued to Lead Officers and Procurement Support Group members.</p> <p>Officer Responsible for Implementation:</p> <p>Head of City Region Programme Management Office</p> <p>Timescales for Implementation:</p> <p>To be discussed at 24 April 2023 Lead Officer Group (LOG) meeting and 18 May 2023 Procurement Support Group meeting.</p>

Internal Audit
Glasgow City Region City Deal
Stakeholder Engagement and
Managing Relationships
Final Report
December 2023



FS 57095

1 Introduction

- 1.1 The Glasgow City Region Local Authorities (Member Authorities) entered into a City Deal with the UK and Scottish Governments in August 2014 (the City Deal). All Projects within the City Deal programme are monitored, scrutinised and challenged by, and are accountable to, the Glasgow City Region Programme Management Office (PMO).
- 1.2 To successfully deliver the programme, member authority City Deal project teams are required to work closely with other parties, both internally and externally, therefore appropriate stakeholder engagement and relationship management arrangements are crucial.
- 1.3 The purpose of the audit was to gain assurance that these arrangements are in place across the City Region, and for individual City Deal projects. The scope of the audit included:
- Arrangements between member authorities, the PMO and other parties involved in City Deal projects across the region.
 - Availability of documented guidance and awareness of City Deal stakeholder engagement requirements.
 - Roles & responsibilities of key officers and teams.
 - Identification of key stakeholders within business cases.
- Stakeholder engagement, including consideration of dependencies/interdependencies and risk associated with each stakeholder.
 - Monitoring and management of associated risks and dependencies.
 - Confirming that engagement arrangements with other parties are working as expected.
 - Training or experience gaps.
 - The impact of project dependencies with other parties on a sample of City Deal projects.
 - Lessons learned arrangements.
 - Best practice arrangements.
- 1.4 The sample of projects that were selected for review were:
- Glasgow City Council – Holland St/Pitt St and Windmillcroft Quay.
 - Renfrewshire Council – Glasgow Airport Investment Area.
 - South Lanarkshire Council – A72/M74 Signalisation and Jackton Primary School.
 - West Dunbartonshire Council – Exxon Site Development.

2 Audit Opinion

- 2.1 Based on the audit work carried out a **reasonable level** of assurance can be placed upon the control environment. The audit has identified some scope for improvement in the existing arrangements and **two recommendations** which management should address.

3 Main Findings

- 3.1 We are pleased to report that a number of key controls are in place and generally operating effectively. We found that all member authorities conduct stakeholder analysis, which is included within the business case for each City Deal project. The business case is subject to an appraisal by the PMO using a standardised set of questions, which includes confirming that the main stakeholder groups and dependencies on internal and external factors have been identified and details of how these will be managed.
- 3.2 We were advised that Project Managers and relevant Project Officers within member authorities are PRINCE2 certified and undertake the *Better Business Case* training course when this is offered by the PMO – this is an HM Treasury approach to public spending and includes aspects of relationship management and stakeholder engagement. We confirmed that the next round of *Better Business Case* training is being scheduled by the PMO for early 2024 and member authorities have been invited to elect City Deal Project Officers to attend this course.
- 3.3 Member authorities have adequate internal arrangements in place for monitoring the progress of City Deal projects and addressing issues as they arise – examples include a City Deal and Infrastructure Programme Board in Renfrewshire Council and a City Deal Infrastructure Group in South Lanarkshire Council. There are also adequate reporting and escalating processes in place to ensure that any issues relating to managing relationships and stakeholder engagement are scrutinised by the appropriate senior officers.
- 3.4 We confirmed that member authorities produce a quarterly Project Status Report for each City Deal project which is submitted to the PMO, providing key updates on the project progress including issues and actions, financial information and benefits tracking, change control requests and updates on projects risks. This report would also highlight any issues in relation to stakeholder engagement and relationship management.
- 3.5 We also found that there were adequate arrangements in place for member authorities to escalate issues to the PMO between Project Status Report reporting dates. This includes providing an update to the project commentary reported in the PMO Interim Performance Report on an exception basis, and

individual quarterly meetings with the PMO in which member authorities provide an update for each project including any risks or issues that may have arisen.

- 3.6 We confirmed that best practice arrangements are shared between the PMO and member authorities at Lead Officer Group meetings.
- 3.7 However, we noted that there are some areas where improvements could be made. Although member authorities conduct stakeholder analysis and consultations as part of the business case formulation, and while a Programme Management Toolkit is maintained by the PMO and made available to member authorities, there is no specific guidance notes or documentation in place to assist member authorities with stakeholder analysis requirements and in the production of a stakeholder matrix which maps a stakeholder's relationship/role with the project and their ability to impact it.
- 3.8 We also found that lessons learned exercises are conducted by member authorities at the end of a project or at key milestones during a project's lifespan. However, we found that two of the member authorities did not maintain a lessons learned log throughout the duration of the projects reviewed.
- 3.9 An action plan is provided at section four outlining our observations, risks and recommendations. We have made two recommendations for improvement. The priority of each recommendation is:

Priority	Definition	Total
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	0
Medium	Less critically important controls absent, not being operated as designed or could be improved.	1
Low	Lower level controls absent, not being operated as designed or could be improved.	1
Service Improvement	Opportunities for business improvement and/or efficiencies have been identified.	0

- 3.10 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.11 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.12 It is recommended that the Head of Audit and Inspection submits a further report to Cabinet on the implementation of the actions contained in the attached Action Plan.

4 Action Plan

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Stakeholder engagement procedures and guidance are kept up to date to ensure they accurately reflect current working practices.				
1	<p>Member authorities conduct stakeholder analysis which is included within the business case for each City Deal Project. A Programme Management Toolkit and business case appraisal template are available to member authorities to assist in the production of business cases.</p> <p>However, there is no formal guidance on the actions required, or the considerations that should be given in completion of a stakeholder analysis including the production of a stakeholder matrix and the development of a communication and engagement plan for each stakeholder group.</p> <p>This increases the risk that stakeholders may not be identified in a timely manner and appropriate arrangements are not put in place to manage the expectations of, and relationship with, key stakeholder groups including those where project dependencies exist.</p>	<p>The PMO should update the Programme Management Toolkit to assist member authorities with stakeholder engagement and relationship management.</p> <p>The Toolkit should outline the expectations of member authorities and provide assistance with the production of a stakeholder matrix and a communication and engagement plan for key stakeholder groups.</p> <p>Once the Toolkit has been updated this should be shared with City Deal member authorities.</p>	Medium	<p>Response:</p> <p>Recommendation accepted. Toolkit will be updated as per recommendation.</p> <p>Officer Responsible for Implementation:</p> <p>Communication and Marketing Manager</p> <p>Timescales for Implementation:</p> <p>April 2024</p>

No.	Observation and Risk	Recommendation	Priority	Management Response
Key Control: Adequate arrangements are in place to capture and record lessons learned.				
2	<p>We found that lessons learned exercises are conducted by member authorities at the end of a project or at key milestones during a project's lifespan.</p> <p>However, we found that two of the member authorities do not maintain a lessons learned log throughout the project.</p> <p>The City Deal Project Management Toolkit requires that a lessons learned log is maintained. This is particularly important for long term projects and those with a high volume of sub-projects. Without documenting these at key milestones and recording in a log, there is an increased risk that key points or factors that could be classed as a lesson learned are missed.</p>	<p>The PMO should remind all member authorities of the requirement to record and maintain a lessons learned log throughout the duration of a project.</p>	Low	<p>Response:</p> <p>Recommendation accepted. Reminder will be issued to Lead Officers, Will be discussed at 29 January 2024 Lead Officer Group (LOG) meeting.</p> <p>Officer Responsible for Implementation:</p> <p>City Deal Programme Manager</p> <p>Timescales for Implementation:</p> <p>January 2024</p>

Will

Glasgow City Region City Deal

Financial Monitoring

Final Report

April 2024



FS 57095

1 Introduction

- 1.1 As part of the agreed Internal Audit plan, we have carried out a review of the financial monitoring arrangements in place across the Glasgow City Region City Deal Programme.
- 1.2 The Glasgow City Region Project Management Office (PMO) is responsible for the financial monitoring and reporting for the overall City Deal programme. The role of the PMO includes collating the project status updates from all member authorities and reporting to various senior officer groups and the Cabinet. The current financial pressures being experienced by all member authorities along with external factors which may affect the progression of City Deal projects, makes it even more vital to ensure that financial monitoring and reporting is being carried out effectively and in line with expected timescales in order to highlight any key issues as soon as possible.
- 1.3 The purpose of the audit was to gain assurance that there are adequate controls in place covering financial monitoring and reporting carried out by the PMO and member authorities, and that these are operating effectively. The scope of the audit included:
- Documented procedures, roles and responsibilities.
 - The financial monitoring process and reporting to Cabinet.
 - The process for identifying variances.
 - The arrangements and approval processes for the amendments of budgets.
 - The PMO budget monitoring processes.
- The year-end processes.
 - The internal monitoring processes and arrangements for reporting to the PMO.
 - The escalation processes in place.
- 1.4 Four member authorities were selected for review were:
- Inverclyde Council
 - East Renfrewshire Council
 - East Dunbartonshire Council
 - North Lanarkshire Council
- The remaining four member authorities will be reviewed in the second phase of this audit in 2024/25.

2 Audit Opinion

- 2.1 Based on the audit work carried out, assurance can be taken that the control environment is satisfactory.

3 Main Findings

- 3.1 We are pleased to report that key controls are in place and operating effectively. Guidance on the financial monitoring requirements for City Deal projects is available to member authorities through the 'Assurance Governance and Programme Management Framework' (the Framework) and the supporting Project Management Toolkit. The PMO is responsible for updating both documents and an annual schedule of review and approval routes for changes to the documents is in place. We were advised by senior officers within the PMO, that a full review of both documents is planned upon conclusion of Phase 2 of the Glasgow City Region Governance Review.
- 3.2 The PMO has satisfactory arrangements in place surrounding the development and approval of the annual PMO Budget. Regular budget monitoring is undertaken as expected, with the overall position being reported to Cabinet as part of the Quarterly Programme Report.
- 3.3 In accordance with the Framework, we found that member authorities provide the PMO with the expected quarterly updates, detailing progress of their projects, which includes financial information regarding expenditure, claims and projected cashflows, in the form of Project Status Reports. We found satisfactory budget monitoring processes are in place within the four sampled member authorities, to identify budget variances and allow adequate review of all their project financial positions through established reporting arrangements. Adequate arrangements are in place to ensure that scrutiny by relevant senior management and committees is conducted in line with the agreed timescales. We found that there are adequate processes for collating financial data for reporting to the PMO and that there is a good working relationship between the PMO and member authorities, which includes regular meetings prior to the submission of the quarterly returns.
- 3.4 We found that the four sampled member authorities are compliant with the established change control process in respect of budget amendments. Satisfactory arrangements are also in place across each member authority in respect of the escalation and approval routes of internal change control requests, as well as to the PMO as part of the quarterly Project Status Report. This is to ensure that changes are also approved or rejected at the appropriate programme level. A

central register of all approved change control requests across the Region is adequately maintained by the PMO.

- 3.5 The audit has been undertaken in accordance with the Public Sector Internal Audit Standards.
- 3.6 We would like to thank officers involved in this audit for their cooperation and assistance.
- 3.7 It is recommended that Cabinet note the content of this report.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Director of Finance and Resources

Heading: Unaudited Annual Governance Statement 2023 - 2024

1. Summary

- 1.1 The Local Authority Accounting Regulations require that an Annual Governance Statement is prepared and included in the Annual Accounts for the council. The Annual Governance Statement should be prepared in accordance with the CIPFA / Solace guidance "Delivering good governance in Local Government".
- 1.2 The Annual Governance Statement for 2023-24 is attached and has been prepared in accordance with the relevant regulation and guidance taking account of the Internal Audit Annual Report and Director's evaluation of the operation of the governance arrangements within each service area.
- 1.3 The Governance Statement is subject to statutory audit by the Council's External Auditors as part of their review of the annual accounts.
-

2. Recommendations

- 2.1 Members are invited to note the Annual Governance Statement which will be included in the Unaudited Accounts for 2023/24.
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning** – The application of sound governance arrangements supports the Council to deliver on its key objectives and priorities.
4. **Legal** - subject to approval by Council, the Accounts will be released for audit by the statutory deadline of 30 June 2024.
5. **Property/Assets** - None
6. **Information Technology** - None
7. **Equality & Human Rights** - None
8. **Health & Safety** – None
9. **Procurement** - None
10. **Risk** – Specific risks identified from the Chief Auditor’s Annual Report and the assessments of service Directors are disclosed in the statement.
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

Author: Andrea McMahon

Annual Governance Statement

Scope of responsibility

Renfrewshire Council is responsible for ensuring that its business is conducted in accordance with the law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively. The Council also has a statutory duty to make arrangements to secure best value under the Local Government in Scotland Act 2003. In discharging this overall responsibility, the Council's members and the corporate management team are responsible for putting in place proper arrangements for its affairs and facilitating the effective exercise of its functions, which includes arrangements for the management of risk.

The Council has approved and adopted a Local Code of Corporate Governance, which is consistent with the principles of the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Society of Local Authority Chief Executives (SOLACE) framework, Delivering Good Governance in Local Government. A copy of the Local Code is available on our website [Local Code of Corporate Governance - Renfrewshire Website](#).

This statement explains how Renfrewshire Council has complied with the Local Code and also meets the Code of Practice on Local Authority Accounting in the UK, which details the requirements for an annual Governance Statement.

The purpose of the governance framework

The governance framework comprises the systems and processes, and culture and values, by which the Council is directed and controlled and through which it accounts to, engages with and leads the community. It enables the Council to monitor the achievement of its strategic objectives set out in the Council plan.

The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. Internal control cannot eliminate all risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to identify and prioritise the risks to the achievement of the Council's policies aims and objectives, to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The governance framework

The main features of our governance arrangements are described in the Local Code but are summarised below:

The overarching strategic priorities and vision of the Council are set out in the Council Plan 2022-2027 and the Renfrewshire Community Plan 2017-2027. The Council Plan is aligned to the Community Plan and sets out 5 strategic outcomes that the organisation will work to achieve over a 5-year period with specific priorities relating to tackling inequality, promoting economic and cultural regeneration, attainment and sustainability. Renfrewshire's Community Plan (which also acts as Renfrewshire's Local Outcome Improvement Plan as required by the Community Empowerment (Scotland) Act 2015) details how community planning partners will work together to achieve the key priorities identified for Renfrewshire. A mid-term review of the Community Plan was also undertaken in 2022 in tandem with the development of the new Council Plan, which identified three key areas of focus which would be progressed by partners.

- The key outcomes the Council is committed to delivering with its partners, are set out in the Community Plan;
- The Council operates within an established governance framework which incorporates a scheme of delegated functions, financial regulations, standing orders relating to contracts and procedural standing orders. These elements of the framework are kept under regular review by the Council;

- The Council facilitates policy and decision making through a policy board structure;
- Services are able to demonstrate how their own activities link to the Council's vision and priorities through their service improvement plans. Performance management and monitoring of service delivery is reported through policy boards regularly including six monthly updates to the Leadership Board on progress against the implementation of the Council Plan;
- The Corporate Management Team has agreed a new refreshed approach to its performance monitoring and the Council Plan scorecard will be considered alongside other performance information each quarter and followed up with an in-depth look at performance in one service particular area of interest at regular intervals. Performance scrutiny sessions between the Chief Executive and Directorate teams are also being re-established, supported by a cross organisation panel;
- An annual report on the Local Government Benchmarking Framework, which includes data for over 100 indicators for all 32 local authorities, is provided to the Audit, Risk and Scrutiny Board each year;
- The Council makes a range of performance information available on its website, including the publication of its public performance report " How are we doing?", in line with statutory requirements.
- The Council has adopted a code of conduct for its employees. Elected members adhere to the nationally prescribed Code of Conduct for Members. In addition, the Council has in place a protocol for Relationships between Political Groups, Elected Members and Officers;
- The Council's approach to risk management is set out in the combined risk management policy and strategy and is well embedded. Risks are reported 6 monthly to the Audit, Risk and Scrutiny Board and a Risk Management Annual Report is also provided to Board in respect of corporate risk management arrangements. In 2023/24 the council launched its self-developed Business as Usual Risk Assurance Model. All Heads of Service self-assessed their levels of assurance in relation to implementing risk controls covering various aspects of governance, risk and internal control. The Corporate Management Team are required to confirm the overall assurances for their service areas.
- The Director of Finance and Resources is the Council's Senior Information Risk Owner and information risk is monitored through the Information Management and Governance Group and its sub-groups. The Managing Solicitor (DPO) is the statutory Data Protection Officer;
- Comprehensive arrangements are in place to ensure members and officers are supported by appropriate training and development;
- Registers of interests for elected members and senior officers are maintained and published on the Council's website;
- The Council complies with the CIPFA Code of Practice on Managing the Risk of Fraud and Corruption and the Council's arrangements for fraud prevention, detection and investigation are managed through the corporate counter fraud service;
- The Council's approach to 'whistleblowing' is outlined in the whistleblowing policy.
- Cyber-attacks are both increasing and becoming more sophisticated and while no system of internal control can provide absolute assurance the Council has a range of multi layered Cyber Security controls in place that are tested annually to check standards are in line with Government guidance. Industry cyber security standards are followed and explicitly those belonging to Public Sector Network (PSN), National Cyber Security Centre (NCSC) guidance, Scottish Government Public Sector Cyber Resilience Plan and Payment Card Industry (PCI) data security standards. The O365 security and compliance toolset provides a wide range of protection against cyber-attacks including identity theft and phishing. The Council holds a current Certificate of Compliance for PSN standards. ICT network and digital services are monitored monthly through our cyber security partner. These are all monitored and managed through the Cyber Security team which is headed up by a CISM qualified Cyber Security Architect (Cyber Information Security Manager). Events and alerts are monitored 24 x 7 by our cyber security partner who are authorised to take emergency preventative action where necessary;
- Clear and independent governance arrangements are in place with One Ren and the Renfrewshire Health and Social Care Partnership with oversight from the Head of Policy and Partnerships and the Head of Corporate Governance respectively and the Council's Leadership Board.

- Seven Local Partnerships have been established and have identified initial local priorities. Decision making including that relating to relevant grants is delegated to each Local Partnership through a Lead Officer appointed by the Council, through the Chief Executive.

This governance framework has been in place at Renfrewshire Council for the year ended 31 March 2024.

The system of internal financial control

The system of internal financial control is based on a framework of regular management information, financial regulations, administrative procedures (including segregation of duties), management and supervision, and a system of delegation and accountability. Development and maintenance of the system is undertaken by managers within the Council. The system includes:

- Guidance on financial management supported by comprehensive financial regulations and codes;
- Comprehensive budgeting systems, and detailed guidance for budget holders;
- Regular reviews of periodic and annual financial reports which indicate financial performance against forecasts;
- Setting targets to measure financial and other performance;
- Clearly defined capital expenditure guidelines;
- As appropriate, formal project management principles;
- The Chief Finance Officer is the Director of Finance and Resources who complies with the CIPFA Statement on the Role of The CFO in Public Services.

The role and responsibilities of the Audit Committee and the Chief Auditor

The role of the audit committee is under the remit of the Audit, Risk and Scrutiny Board which is chaired by an independent elected member; its role includes:

- to approve the internal audit charter and annual internal audit plans;
- to review internal and external audit reports and the main issues arising, including those relating to the annual accounts and seek assurance that action has been taken and make recommendations to the Council where appropriate;
- to receive and consider the Chief Auditor's annual report, summarising internal audit activity and the level of assurance this provides over the arrangements for internal control, risk management and governance within the Council;
- to monitor the performance of internal audit;
- to consider the annual review of the Local Code of Corporate Governance.

The internal audit service operates in accordance with Public Sector Internal Audit Standards and reports to the Audit, Risk and Scrutiny Board. Internal audit undertakes an annual programme of work, approved by the Board, based on a strategic risk assessment. The Council's Chief Auditor provides an independent opinion on the adequacy and effectiveness of the governance framework, risk management and internal control. The Council conforms to the requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019).

Members and officers of the Council are committed to the concept of sound governance and the effective delivery of Council services. The Audit, Risk and Scrutiny Committee self-assessed against the CIPFA guidance, Audit Committees: Practical Guidance for Local Authorities and Police. The Committee is compliant in all material respects, with some minor improvements required to improve clarity of roles. The Council's Chief Auditor has responsibility to review independently and report to the Audit, Risk and Scrutiny Board annually, to provide assurance on the adequacy and effectiveness of the Local Code and the extent of compliance with it. The Audit, Risk and Scrutiny Board performs a scrutiny role in relation to the application of the Local Code of Corporate Governance and regularly monitors the performance of the Council's internal audit service.

Internal Audit reporting arrangements include communication of finalised audit engagements, monitoring the progress of agreed management actions and communication of any unacceptable risk identified to the Board.

Review of effectiveness and continuous improvement

Renfrewshire Council has responsibility for conducting, at least annually, a review of the effectiveness of its governance framework including the system of internal control. The review of effectiveness of the framework is informed by the work of the Corporate Management Team who have responsibility for the development and maintenance of the governance environment, the Chief Auditor's annual report, and reports from the external auditors and other review agencies and inspectorates.

The effectiveness of the governance framework and how the organisation manages its risks is reviewed annually by the Corporate Management Team, including the use of the recently introduced business as usual risk assurance model, which is an annually updated self-assessment tool covering 12 key areas of governance, internal control and risk as follows:

- Asset Management
- Complaints, Comments and Claims
- Financial Control and Governance
- Health and Safety, and managing adverse events
- Information Handling
- Organisational Resilience
- Partnership Management
- People, Wellbeing and Development
- Programme Management
- Service Performance
- Community and Public Safety

This self-assessment indicated the governance framework is being complied with in all material respects. In addition, the review of the effectiveness of the governance arrangements and the systems of internal control within the group entities places reliance upon the individual bodies' management assurances in relation to the soundness of their systems of internal control.

The Council's approach to continuous improvement has a number of strands. Our Council Plan and Service Improvement Planning processes drive much of this and allow for elected member scrutiny of improvement activity. Services also undertake improvement work linked to their core duties and to statutory requirements. Registered services in education, housing, social work and social care regularly undertake self-assessment activity as part of their regulatory framework and inspection process. Services within Environment, Housing and Infrastructure maintain their ISO 9001 accreditation as one means of demonstrating quality. The Council has recently developed its own model of corporate self-assessment based on the Public Service Improvement Framework.

The Corporate Management Team introduced an updated programme of corporate self-assessment in 2023 linked to the previous EFQM/PSIF model used across the public sector. All Chief Officers participated in this programme initially before it was further extended to a wider group of senior leaders across the Council. The outputs from this are informing an improvement plan to be led by the Corporate Management Team.

The Council continues to recognise the need to exercise strong financial management arrangements to manage the financial pressures common to all local authorities and has robust financial control and financial planning processes in place. The CIPFA Financial Management (FM) Code was first adopted by the Council in June 2021, and the resulting action plan contains 59 improvement actions with target dates ranging from 2023 until 2025. Work to refresh the initial engagement will be undertaken by the end of 2025 to ensure that improvement work continues to be focused, relevant and effective.

The Council continues to manage a number of very significant challenges and is operating within a context of new and emerging challenges which require the Council to respond very flexibly to the changing needs of local businesses, communities and citizens. These factors include:

- Ongoing economic uncertainty, which has significantly increased costs and impacted supply chains utilized by the Council and its partners. The linked cost of living crisis has also required the Council to respond in new ways with partners to meet the needs of those most vulnerable across Renfrewshire through our Fairer Renfrewshire Programme.

- Inflationary cost pressures, including those linked to pay, continue to significantly impact the Council's financial position. The Council has developed a financial sustainability programme which will drive a range of service improvements and financial savings across the organisation over the next three years.
- New and developing demand pressures continue to impact the Council, including in relation to issues such as migration and asylum, in relation to support for Ukrainian Displaced Persons, Unaccompanied Asylum Seeking Children and Young People and more recently the widening out of the asylum dispersal programme.
- In the post-pandemic period, the Council has had a strong focus on recovering from Covid-19 and continuing to mitigate some of the impacts on our communities, including those relating to rapidly increasing living costs. As an organisation, the Council has continued to adopt new ways of working, building on the strong approach developed during the pandemic in areas such as digital access for customers, and embracing hybrid working. Whilst this is still a recovery phase, much of the business-as-usual work has fully resumed, including:
 - the work on social renewal, which began during the pandemic, is now part of the wider Fairer Renfrewshire programme, which is overseen by a sub-committee of the Leadership Board. Services have returned to the regular programme of reporting performance to elected members through policy boards, with service improvement plans submitted for approval in spring 2024 and regular progress updates provided.
 - the Right for Renfrewshire programme recommenced over 2022, and the service redesigns progressed were in those areas where it was anticipated that there would be potentially less direct impact from the pandemic recovery process and where the greatest opportunity exists for appropriate management and service capacity to be directed towards the Right for Renfrewshire agenda;
 - the Council commenced planning for Brexit during 2019/20 and identified risks have been incorporated into the Strategic and Corporate Risk Registers. Some of these risks will be further exacerbated by the ongoing conflict in Ukraine and the associated sanctions on Russia which will place additional cost and supply pressures on some products and materials that are likely to increase and continue into 2023/24.

Audit Scotland have introduced a new approach to auditing Best Value in local government which has commenced this year as part of the next 5-year Best Value Audit programme. This approach involves thematic areas of focus each year which will be considered for all local authorities within the same snapshot in time rather than the previous rolling programme of deep dive audits which inspect each local authority across a five-year programme.

This is significant shift in approach and in year one (2023), this examined the effectiveness of leadership within Councils across Scotland, with a separate thematic report published for Renfrewshire Council in September 2023 alongside the Annual Audit Report. For 2024, the national theme will be Workforce Innovation.

Alongside the ongoing Best Value auditing and this new approach with annual themes, there will also be further external audit activity as requested by the Accounts Commission following the Section 102 report instructed in response to the Dargavel School pupil roll forecast error. It is expected a Best Value report will be produced by the end of 2024 for Renfrewshire Council. The action plan arising from the Independent Review of the Dargavel School Project is reported to and monitored by the Audit, Risk and Scrutiny Board.

The Council undertook a comprehensive review of its governance arrangements through a member led cross party working group, the recommendations arising were reported to and approved by the Council on 29 February 2024. A separate self-assessment against the CIPFA guidance for effective Audit Committees was undertaken with the members of the Audit, Risk and Scrutiny Board and actions for improvement were identified and have been progressed. A leadership development programme was also delivered to support senior managers and comprehensive financial governance training was undertaken across the council's senior and middle managers.

The external auditors, Azets, provided an unqualified and unmodified audit opinion on the 2022/23 annual accounts.

Regular reviews of the Council's governance arrangements are undertaken by internal audit. Two specific areas were identified in the 2022/23 governance statement as impacting on the overall internal control, risk management and governance arrangements. These were:

- Business continuity plans – All services now have up-to-date business continuity plans, with a programme of quality assurance being undertaken.
- Manual creditor payments – A corporate project to address this area is currently underway.

The programme of work undertaken by internal audit in 2023/2024 identified 8 occasions where a limited or no assurance level was provided in relation to the internal control, risk management and governance objectives for the specific areas of each audit review. Of these, 6 were specific to individual service areas and although these areas require to be addressed there is no significant impact on the Council's overall system of internal control and action plans are in place to address the risk identified.

The remaining 3 areas identified as impacting on the overall internal control, risk management and governance arrangements are:

Disaster recovery – The Council's critical systems are increasingly moving to a SaaS operating model and, as these systems are externally hosted, the Council's role in relation to disaster recovery differs from traditional, on-premises solutions, where IT would have a more active role. Nonetheless it is important that the Council has adequate arrangements in place for obtaining assurance from SaaS providers that disaster recovery will be handled in a timely manner, with minimum business impact, should an event occur. The review identified that improvements were required, including formal identification of critical systems and formalising the procurement guidance to ensure that services procured meet the required disaster recovery arrangement. An action plan is in place to ensure that the required actions are implemented.

Health and Safety – The corporate arrangements for health and safety require to be improved. It was identified that procedures require to be reviewed and updated. Improvements are required in terms of corporate oversight, compliance and performance reporting.

Purchasing processes (corporate credit cards) - Compliance against the corporate procedures requires to be improved, the main areas for improvement included eliminating off-contract spend and improving the authorisation process to ensure that all purchases are properly authorised. The corporate procurement unit has reminded all relevant employees of the requirement to comply with the established procedures.

Internal audit undertakes an annual exercise to ensure that recommendations arising from internal audit engagements have been implemented by service management and the results are reported to the Audit, Risk and Scrutiny Board. This work highlighted that 88% of recommendations were implemented by the due date. 9% had passed their original due date and revised implementation dates have now been set and 3% were superseded. Of the 44 recommendations followed up that were deemed to be critical, 41 have been fully implemented and 3 have been partially implemented. Revised implementation dates have been agreed for each of these recommendations.

It is our view that the Council has in place a sound for governance, risk management and internal control and that appropriate mechanisms are in place to identify any areas of weakness. This is corroborated by an Annual Report incorporating the Annual Assurance Statement prepared by the Council's Chief Auditor stating that subject to management addressing the critical and important recommendations made the limited and no assurance reports, it is considered that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control, risk management and governance arrangements.

Action Plan

Following consideration of the review of adequacy and effectiveness the following action plan has been agreed to ensure continual improvement of the Council's governance.

Agreed action	Responsible person	Date
Implement improvement plan arising from the Corporate Self-Assessment Exercise.	Head of Policy and Partnerships	December 2024
The recommendations arising for the review of the corporate health and safety internal audit report, will be considered and an action plan developed will be agreed for implementation.	Director of Finance and Resources	December 2024

The agreed actions will be subject to review to identify the progress being made in implementing these actions.

Update on the 2022/23 Action Plan

Agreed action	Progress Update	Responsible person	Date
All service level business continuity plans are to be updated to record all the ICT risks referred to in the council's business continuity plan template for all service areas.	All service areas have updated their business continuity plan templates. These plans are currently being externally quality assured.	Service Directors	December 2024
A review of the current manual payment process is under review with key stakeholders from the Corporate Procurement Unit and the Finance Business Partners, this will enable and introduce an exception policy to support the No Purchase Order No Payment. Once the review is conducted the exception policy will be implemented and the No Purchase Order No Payment approach will commence, this is anticipated to take up to 12 Months.	A Strategic P2P Lead officer was appointed in November 2023. The programme's Strategic and Operational Governance boards have now been established and meet on a monthly basis to discuss key decision points, with regular updates to the Corporate Management Team. Nine Project Workstreams have been established, with lead officers appointed to progress these and as part of this, the No PO No Payment initiative will be taken forward, it is now expected to be implemented by December 2024.	Strategic Lead (P2P)	December 2024

Assurance

Subject to the above, and on the basis of the assurances provided, we consider the governance and internal control environment operating during 2023/24 provides reasonable and objective assurance that any significant risks impacting on the achievement of our principal objectives will be identified and actions taken to avoid or mitigate their impact. Systems are in place to continually review and improve the governance and internal control environment and action plans are in place to address identified areas for improvement.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Auditor

Heading: Internal Audit Annual Report 2023 - 2024

1. Summary

- 1.1 The Public Sector Internal Audit Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan.
 - 1.2 The annual report must also provide an annual audit opinion on the overall adequacy and effectiveness of the Council's internal control environment and include details of any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that can be used to inform the governance statement.
 - 1.3 The Annual Report for 2023-24 is attached and outlines the role of Internal Audit, the performance of Internal Audit, the strategic and operational issues which influenced the nature of the work carried out, the key audit findings, and contains the annual audit assurance statement.
-

2. Recommendations

- 2.1 Members are invited to consider and note the contents of the Internal Audit Annual Report.
-

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 Andrea McMahon



Annual Report 2023-2024



Renfrewshire Council Internal Audit

May 2024

Renfrewshire Council

Internal Audit Annual Report 2023/2024

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Renfrewshire Council

Internal Audit Annual Report

1 April 2023 – 31 March 2024

1. Introduction

- 1.1 Internal Audit is an independent and objective assurance and consulting activity designed to add value and improve the operations of Renfrewshire Council. It assists Renfrewshire Council in accomplishing its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of the organisation's risk management, control, and governance processes.
- 1.2 The Chief Auditor reports functionally to the Audit, Risk and Scrutiny Board and administratively (i.e. day to day operations) to the Director of Finance and Resources. In accordance with the principles of good corporate governance, regular reports on internal audit work and performance are presented to the Audit, Risk and Scrutiny Board.
- 1.3 The purpose, authority and responsibility of the internal audit activity is defined in the internal audit charter, approved by the Audit, Risk and Scrutiny Board; and provides that the Chief Auditor has independent responsibility for the conduct, format and reporting of all internal audit activity and findings.
- 1.4 The service operates in accordance with the Public Sector Internal Audit Standards (PSIAS). The Standards define the basic principles for carrying out internal audit. They establish the framework for providing internal audit services, which add value to the organisation, leading to improved organisational processes and operations.
- 1.5 The Standards require the Chief Auditor to prepare a report, at least annually, to senior management and the Board on the internal audit activity's purpose, authority, and responsibility, as well as performance relative to its plan. The annual report must also provide an annual audit opinion, on the overall adequacy and effectiveness of the Council's internal control environment. It must include details of any significant risk exposures and control issues, including fraud risks, governance issues, and other matters that can be used to inform the governance statement.
- 1.6 The aim of this report is to provide an opinion on the overall adequacy and effectiveness of the council's framework of governance, risk management and control and provide a summary of the work undertaken during the year to support that opinion. The report also provides details of the performance of the internal audit service during the past year, and the results of the quality assurance and improvement programme.
- 1.7 In addition to the work carried out in relation to council services, we also provide an internal audit service to the following organisations:

- OneRen
- Renfrewshire Valuation Joint Board
- Scotland Excel
- Clydeplan
- Renfrewshire Health and Social Care Partnership – Integration Joint Board

1.8 The outcome of the audit assignments undertaken for these organisations is reported separately as part of their annual report which also contains an assurance statement to their Boards.

2. Responsibilities of Management and Internal Audit

2.1 It is the responsibility of the Council's managers to ensure that the management of the areas under their control is adequate and effective and that their services have a sound system of internal control which facilitates the effective exercise of the organisation's functions and which includes arrangements for the management of risk.

2.2 Internal audit is not a substitute for effective control exercised by management as part of their responsibilities. Internal audit's role is to independently assess the adequacy of the risk management, internal controls and governance arrangements put in place by management and to undertake sufficient work to evaluate and conclude on the adequacy of those controls for the period under review.

3. Internal Audit Activity during 2023/2024

3.1 The internal audit plan for 2023/2024 was approved by the Audit, Risk and Scrutiny Board on 13 March 2023. The plan was risk-based and took into account the outcomes of the service and corporate risk evaluation processes, any significant changes in council operations over the period, and the impact of developments in national policy and regulation. The plan also took into account key external audit reports including their Annual Audit Report for the council.

3.2 The audit plan is kept under continuous review throughout the year, to ensure we are flexible in reacting to changes in the internal and external environment or to any changing risk profile for the council. We also experienced a reduction in resource for the team for part of the year due to unplanned absence. The Audit, Risk and Scrutiny Board approved the following amendments to the plan:

- Administration of medicines in schools has been deferred until 2024/25, to allow for the revised policy to be approved and embedded.

3.3 All other planned work as detailed in the 2023/2024 audit plan has been undertaken or commenced and those assignments not finalised by 31 March 2024 have been prioritised in the first quarter of the current year.

3.4 Set out below are the significant risks which influenced the content of the plan and the nature of the work undertaken in recognition of these.

(1) Financial Challenges

Our organisation faces an unprecedented financial challenge to make significant savings after many years of already delivering substantial efficiencies and reduction in our spending. Alongside this, our communities are experiencing a cost-of-living crisis and the demand for our services is higher than ever before. Therefore, the financial outlook continues to be subject to significant and regular scrutiny. The 2023/24 audit plan included time for reviewing:

- the procurement of goods and services;
- treasury management;
- non-domestic rates;
- hardship and other discretionary payments.

(2) Supporting organisational development

The Council is remodelling how and where we work, we seek to have a skilled and well supported workforce with access to modern technologies that support our organisation and its employees to deliver on our priorities. The 2023/24 audit plan included time for reviewing:

- health and safety arrangements;
- recruitment processes;
- project management;
- asset management to support hybrid working; and
- ERP utilisation.

(3) Contract management

The Council spends significant sums of money on contracts with external suppliers of goods and services. Good contract management will ensure the outcomes envisaged at the inception of the contract are delivered in practice and ensure best value for money. Poor contract management can impact reputation, contractual relationships and incur additional costs. The 2023/24 audit plan included time for reviewing the:

- roads plant and labour contract; and
- vehicle hire contracts.

- 3.5 In line with the council's procedures, instances of suspected theft, fraud or other irregularity are reported to internal audit. Depending on the nature of the allegations, they are investigated either by the internal audit service or by the Corporate Counter Fraud service. All referrals were evaluated and investigated as appropriate.
- 3.6 During 2023/24, Internal Audit conducted a number of investigations mainly in relation to employee conduct and service management has undertaken disciplinary procedures and strengthened internal controls where necessary.
- 3.7 The outcomes of all internal investigation reviews undertaken by internal audit are reported to the Audit, Risk and Scrutiny Board.

4. Summary of Internal Audit Work

- 4.1 The internal audit team has been working on a hybrid basis, mainly from home. The team also provided advice and support where necessary to council services.
- 4.2 Appendix 1 details the assurances arising from the internal audit work carried out in line with the 2023/24 audit plan and from those 2022/23 assignments which were finalised during this year which supports the annual assurance statement. These include the conclusions in relation to the overall system of internal control, risk management and governance arrangements.

5. Internal Audit Resources

- 5.1 For the year to 31 March 2024, the audit plan was based on 940 operational days. However, the actual staffing complement was reduced due to higher than anticipated unplanned absence.
- 5.2 The internal audit team will ensure that independence and objectivity are maintained in line with the PSIAS including where non-audit work is undertaken. Internal auditors will have no operational responsibilities. There have been no impairments impacting on the Chief Auditor's independence and the team has been adequately resourced during the year.

6. Review of Internal Audit Activity

- 6.1 The Audit Plan for 2023/24 set out our risk-based plans across a range of audit categories, the results of which have been reported quarterly to Audit, Risk and Scrutiny Board. Table 1 below compares the actual days spent on each category of audit work against that planned for the year.

Table 1

Type of Audit	Planned Days	Actual Days	Variance	
			Days	%
Governance	96	57	(39)	41%
Assurance	391	319	(72)	18%
Contingency	319	330	11	3%
Audit Planning & Reporting	134	140	6	4%
Total Operational Days	940	846	(94)	10%
Training	63	80	17	27%
Strategic Management	16	13	(3)	19%
Team Administration	96	75	(21)	22%
Development	69	56	(13)	19%
Total Non-operational Days	244	224	(20)	8%

Gross Available Days	1184	1070		
Operational %	79%	79%		
Non-Audit – Including Management of Risk Management and Insurance and Corporate Counter Fraud including the co-ordination of NFI	81	62	(19)	23%

6.2 Material differences (over 20% and over 20 days) from the plan are explained below:

1) Governance

The planned review of administration of medicines in schools was deferred until 2024/25 due to the planned implementation of a revised policy. Due to unplanned absence completion of the review of recruitment procedures was delayed and consequently part of the budgeted days are deferred into 2024/25.

2) Team Administration

Less time than anticipated was spent on general administration, team meetings and preparation of timesheets.

7. Quality Assurance and Improvement Activity

7.1 Internal audit measures performance against a range of measures set annually by the Director of Finance and Resources. The Audit, Risk and Scrutiny Board received quarterly reports on progress and performance during the year. Table 2 shows the actual performance against targeted performance for the year.

Table 2

Internal Audit Performance 2023/24		
Performance measure	Target 2023/24	Actual 2023/24
% completion of audit plan for the year*	95%	92%
% engagements completed by target date	95%	98.5%
% engagements completed within time budget	95%	98.5%

* this measures the completion percentage as at 31 March. 100% of the plan is ultimately delivered through the finalisation of the outstanding elements in the new financial year.

7.3 The percentage completion of the audit plan is slightly below the target set for the year. This was due to the level of unplanned leave and the additional time

attributed to unplanned work. The actual performance for the year for the two other indicators, is above the target performance level.

- 7.4 The PSIAS require the Chief Auditor to develop and maintain a quality assurance and improvement programme (QAIP) that covers all aspects of the internal audit activity. The QAIP must include both periodic internal self-assessments and five-yearly external assessments, carried out by a qualified, independent assessor from outwith the organisation.
- 7.5 We continued to participate in the Scottish Local Authorities Chief Internal Auditors' Group peer review process. Our most recent external assessment was reported to the Audit, Risk and Scrutiny Board in May 2023 and included 7 recommendations for improvement, all recommendations have now been completed. The annual internal self-assessment process has concluded that the internal audit service fully complies with the PSIAS.

8. Implementation of Audit Recommendations

- 8.1 During 2023/24, 176 recommendations were followed up, with 88% of all recommendations being completed. The implementation status of the recommendations across each service area is detailed in Table 3 below.

Table 3

Implementation of Audit Recommendations 2023/24					
Service	No. Followed up	Complete	Partially Complete (new date)	Not Implemented (new date)	Redundant
Adult Services	7	6 (86%)	1 (14%)	0	0
Chief Executive's	7	6 (86%)	1 (14%)	0	0
Children's Services	8	8 (100%)	0	0	0
Environment, Housing & Infrastructure	83	77 (93%)	4 (5%)	1 (1%)	1 (1%)
Finance & Resources	71	58 (82%)	8 (11%)	3 (4%)	2 (3%)
Total	176	155 (88%)	14 (9%)	4 (2%)	3 (1%)

9. Performance of Non-Audit Activities

- 9.1 Risk Management

The responsibility for co-ordinating risk management and insurance activity across the council lies with internal audit. Risk management performance is detailed in the risk management annual report.

- 9.2 Corporate Counter Fraud

The Corporate Counter Fraud Team reports to the Chief Auditor; during the period 2023/2024, the team has worked on a hybrid basis.

The Corporate Counter Fraud Team works to raise awareness of fraud, and to encourage and promote an anti-fraud culture. Where a suspicion of fraud arises, the team investigate and report their findings to management. Where appropriate, follow-on action is taken, such as reporting the matter to Police Scotland for further investigation, or directly to the Procurator Fiscal.

The team works to protect Council resources, investigating frauds against the Council, such as: council tax reduction, tenancy, housing application, Scottish Welfare Fund, school placements, blue badge; and any other potentially fraudulent matter arising.

Where appropriate, customers are contacted by telephone or e-mail. This process is convenient for customers and staff alike and enables investigations to be conducted quickly and efficiently. Where necessary, and for more serious cases, visits and interviews under caution are conducted.

The team continue to work with the DWP, undertaking joint investigations, which can result in the identification of overpayments of Single Person Discount, Council Tax Reduction, Council Tax Benefit, Housing Benefit, Universal Credit, Child and Working Tax Credits, and other DWP benefits.

A Counter Fraud training course has been developed and is available to staff on iLearn and is promoted across the Council.

Table 4

Corporate Counter Fraud Performance 2023/24	
Financial Outcomes	2023/24 (£)
Cash savings directly attributable to preventative counter fraud intervention (e.g business grants)	5,409
Cash recoveries in progress directly attributable to counter fraud investigations	88,599
Notional savings identified through counter fraud investigation, (e.g. housing tenancy and future council tax)	375,411
Housing Benefit Savings identified through other counter fraud work or through joint working with the DWP	27,094
Other DWP Benefit or Tax Credit Savings Savings identified through other counter fraud work or	27,990

through joint working with the DWP	
Non-Financial Outcomes	2023/24
Housing properties recovered	4
Housing applications amended/cancelled	6
Housing Allocation Priority Changed	1
Blue badge misuse warning letters issued	16
Blue Badges Cancelled	2
Supplier/Contractor Checks Undertaken	250

9.3 The National Fraud Initiative

The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise led by Audit Scotland and overseen by the Cabinet Office for the UK. It uses data matching techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error.

Internal audit is responsible for the co-ordination of the exercise which is undertaken every second year. The Council's data, as required by the NFI, was submitted in October 2022, the resulting matches were received from January 2023 and investigation of those matches is substantially complete. The final outcomes arising from the exercise will be subject to a separate report to the Audit, Risk and Scrutiny Board during 2024/25.

10. Audit Assurance Statement

- 10.1 Internal audit has performed its work in accordance with the role defined in paragraph 1.4. The audit work performed has been reported to senior managers and where areas for improvement in internal control have been identified appropriate recommendations have been made and accepted for action by management.
- 10.2 In view of the continued challenges common to all local authorities, the Council recognises the need to exercise very close scrutiny over financial management and compliance with overarching governance arrangements and will continue to take appropriate action to further strengthen control in these areas.
- 10.3 Internal audit contributes to the promotion of sound corporate governance in the Council. The scrutiny function within the council performed by the Audit, Risk and Scrutiny Board further demonstrates strong commitment in this area.
- 10.4 It is not feasible for the system of internal control in the Council to be without any weakness. It is important to balance the risks involved in accepting

systems limitations with the consequences if a problem emerges. Internal audit recognises this and assesses this in its reporting mechanism.

- 10.5 The Council's governance arrangements have been substantially reviewed during the year, including a comprehensive assessment of the Audit, Risk and Scrutiny Board arrangements against the CIPFA practical guidance for Audit Committees which has made a positive impact on the scrutiny arrangements. In addition, the extended Corporate Management Team participated in comprehensive leadership development programme and training was delivered to senior managers on governance and internal control.
- 10.6 A new business as usual risk management assurance framework was developed and Heads of Service across the organisation completed 12 modules during the year to self-assess their own levels of assurance against those risk areas.
- 10.7 Substantial improvements have been made on the previous year, in relation to the implementation of recommendations for improvement, with 88% of all recommendations made being implemented by the due date.
- 10.8 Therefore, subject to management addressing the critical and important recommendations made within those reports where limited and no assurance could be provided, it is considered that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control, risk management and governance arrangements, as evidenced by:
- (i) the results of the planned audit work in 2023/24;
 - (ii) the results of investigative work in 2023/24;
 - (iii) management self-assessment business as usual risks;
 - (iv) management action to respond to audit recommendations to mitigate the risks areas highlighted in this report;
 - (v) the regular review of the Local Code of Corporate Governance.

Signed



Chief Auditor

Date

20 May 2024

Audit Engagement	Risk Area	Assurance Level	Conclusion
Rental Income	Assurance	Substantial	<ul style="list-style-type: none"> The controls in place for rent collection from council housing tenants were found to be satisfactory. Rent collection and arrears levels are appropriately reported to management. Gross Rent Arrears as a % of rent due has increased in the last few years as a result of the covid 19 pandemic and cost of living pressures. To address this management have increased the level of advice and support to tenants and targeted arrears at the earliest possible stage to stop escalation of debt.
Debt Management	Assurance	Reasonable	<ul style="list-style-type: none"> Although there are Business World procedures for administering debts, the council does not have a Debt Management Strategy setting out a high-level approach to preventing the accumulation of debt over time for sundry debts and procedures for each stage of the debt management process. To assist in this process, we were informed that the team dealing complex debt within Business Services will provide management information regarding debt trends and patterns of problem debt. Invoices and credit notes are only issued upon appropriate authorisation, but some invoices tested were not raised timeously and some reminders tested were not issued in line with the prescribed timescales.
Non Domestic Rates	Assurance	Reasonable	<ul style="list-style-type: none"> The audit identified that satisfactory controls are in place for the billing and collection of NDR. Reviews of NDR reliefs, granted on the basis of a prior year's applications, have now recommenced after having not being carried out for a number of years. However, many actions that management stated would be put in place after previous audit recommendations are not fully implemented. Primarily, evidence of some rates relief applications and refund authorisations were not available. It was also noted that staff changes have

			resulted in income and refund reconciliations not being carried out timeously.
Disaster Recovery	Assurance	Limited	<ul style="list-style-type: none"> The audit has identified scope for improvement in the existing arrangements. Recommendations were made to enhance and strengthen controls; including development of a central register of critical systems, formalising ICT procurement guidance, and seeking assurance from software as a service providers regarding their ability to meet disaster recovery requirements.
Care at Home Processes	Assurance	Substantial	<ul style="list-style-type: none"> The current processes and controls in place relating to the Totalmobile system are adequate and efficient in the scheduling of home care visits with the current staffing establishment. The Totalmobile system has provided the service with improved higher quality management information which is being used to increase the efficiency of the service provided.
Cultural Grants	Assurance	Reasonable	<ul style="list-style-type: none"> Although there is policy and guidance documentation in place to support grant funds, there was a lack of supporting evidence to confirm that some grant conditions were met and that projects were being adequately monitored.
Energy Management	Assurance	Reasonable	<ul style="list-style-type: none"> At the time of the audit, the Net Zero plan was at an early stage, and it was recommended that an Energy Management plan should be prepared as soon as possible to ensure the required actions are delivered. In addition, whilst checks are in place to investigate energy consumption variances, we found that there is a lack of evidence held to show that these have been undertaken timeously. The invoices checking procedure in place before payments were made was found to be satisfactory.
Payroll Overpayment Processes	Assurance	Reasonable	<ul style="list-style-type: none"> Improvements in processes and increased awareness over recent years has resulted in the value of overpayments being significantly reduced. By far, the

			main reason for overpayments occurring is late notification of changes by managers within the employing service. The auditor has recommended that clear and accessible guidance should be made available to service management, along with regular communications to ensure that newer managers are aware of the deadlines and where they can access relevant guidance.
Planning Processes	Assurance	Reasonable	<ul style="list-style-type: none"> The audit identified that a satisfactory system is in place for administering building warrants and planning applications. However, the timescales for completing both building warrants and planning applications are regularly substantially longer than targets, which can result in delays and potentially additional costs for clients undertaking building projects.
Housing Assurance Framework – Compliance Checks	Assurance	Substantial	<ul style="list-style-type: none"> 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.
Roads, Labour and Plant Contract	Assurance	Limited	<ul style="list-style-type: none"> Issues were identified in relation to the hire of operatives without machinery, paying for hire when the equipment had been returned and also paying an inflated price for fuel. Furthermore, concerns were identified in relation to the lack of contract management.
Performance Management	Governance	Reasonable	<ul style="list-style-type: none"> Some issues were noted with some of the information held on the recording system, Pentana. Some of the information held requires to be updated and also any improvement actions being undertaken requires to be recorded on this system for each performance indicator to strengthen the performance monitoring arrangements in place.
Building Services Stores	Assurance	Limited	<ul style="list-style-type: none"> The sample testing undertaken indicates that the manual processes in place are sufficient to meet operational needs and were found to be accurate. However, it is a concern that the Workhub system is

			currently not fit for purpose and development has only recently recommenced.
Health and Safety	Assurance	Limited	<ul style="list-style-type: none"> The current arrangements were found to require improvements in several areas, particularly the absence of a programme of health and safety audits, and the lack of an overarching system to facilitate corporate oversight of all health and safety risks identified within each of the Services. Improvements are also required in relation to performance monitoring, the availability of up to date guidance and reporting arrangements.
Hardship and Discretionary Funds	Assurance	Reasonable	<ul style="list-style-type: none"> In the main the processes surrounding payments made from the Scottish Welfare Fund (SWF) and the Discretionary Housing Payment (DHP) funds were found to be satisfactory. Areas for improvement were identified in relation to verification of awards and ensuring that customers are advised of the reasons why their application has been declined.
External Vehicle Hire	Assurance	Limited	<ul style="list-style-type: none"> The current processes being carried out in relation to external vehicle hires require to be improved in several areas, particularly in relation to procedures, the ordering process, appropriate authorisation, and record keeping.
Asset Management (Hybrid Working)	Assurance	Limited	<ul style="list-style-type: none"> The main area for improvement identified was that the mechanism in place to record the physical location for all ICT assets was not fit for purpose in its current format as the asset information is not held centrally but is held on a number of documents and inaccuracies were found in the recorded data. Although there is a disposals process in place, there was also a lack of evidence in some cases to support that this process had been followed. Furthermore, officers within the ICT team do not proactively contact line managers for the return of leavers equipment despite there being a process in place to facilitate this. In addition, there is no requirement for users to sign for assets upon receipt.

Commercial & Industrial Rents	Assurance	No Assurance	<ul style="list-style-type: none"> The audit highlighted significant areas for improvement in the system of internal control. Specifically, there are a number of tasks that are not being completed or are behind schedule, including physically inspecting leased properties, following up arrears and sending void properties for repair quickly so that they can be relet. There is no systematic review of lease terms or rents charged and most rents have not been changed for several years. The auditor was unable to provide any positive assurance over the objectives being reviewed and recommendations have been made in the detailed report to address these areas.
Supply Teachers	Assurance	Reasonable	<ul style="list-style-type: none"> The deployment and payment of supply teachers is labour intensive and there is duplication of effort. These processes are currently under review by management in both Children's Services and Finance and Resources to establish if there are any opportunities to streamline the process.
Purchasing Processes	Assurance	Limited	<ul style="list-style-type: none"> The review focused on corporate purchase card procedures. The main areas for improvement identified relates to purchasing goods outwith the agreed procurement routes and the authorisation of goods ordered. There was also a lack of evidence relating to the authorisation of the increase of PCard spend limits. A number of other housekeeping issues were also identified.
Corporate Governance Framework	Governance	Substantial	<ul style="list-style-type: none"> Based a sample check of the evidence used to demonstrate compliance, it was confirmed that the Council complies with the requirements of the Local Code of Corporate Governance. In addition, it was evident that the Local Code has been subject to review and updating in line with developments in best practice and any revised Council Policies.

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.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Auditor

Heading: Development Programme for Audit, Risk and Scrutiny Board Members

1. Summary

- 1.1 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 recommends that training on audit, risk and governance related matters is provided to members of the Audit, Risk and Scrutiny Board.
- 1.2 Members agreed the training programme detailed at Appendix 1 at the Audit, Risk and Scrutiny Board meeting on 18 March 2024. Having further considered how best to effectively deliver this programme, it is proposed that the topics on the programme are covered at Audit, Risk and Scrutiny Board development sessions which are held outwith the main meeting agendas.
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2. Recommendations

- 2.1 Members are asked to approve that the agreed training and development programme of briefings are delivered at member development sessions with the dates for those sessions being agreed separately.
-

Implications of the Report

1. **Financial** - None
2. **HR & Organisational Development** - None
3. **Community Planning – Safer and Stronger** – an effective audit committee 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** - training for elected members on audit and risk-related matters reflects audit committee principles
11. **Privacy Impact** – None
12. **COSLA Implications** – None
13. **Climate Risk** - None

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Audit, Risk and Scrutiny Board – Training and Development Programme of Briefings

Date	Topic
May 2024	Governance arrangements and the value of good governance
August 2024	Financial management arrangements
September 2024	Overview of financial reporting
November 2024	Role of External Audit



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Executive

Heading: Actions Monitoring Report - Dargavel Primary School

1. Summary

- 1.1 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, a SMART action plan was developed detailing the Council's response with a commitment that updates on this plan would be provided to Audit Risk & Scrutiny Board meetings going forward.
- 1.2 At a meeting on 11th January 2024, the Accounts Commission was presented with a statutory S.102 report, as circulated to Councillors on 5th January 2024, by the Controller of Audit on School Accommodation for Dargavel. In the report, the Commission has set out its findings, alongside several issues on which it requires further investigation. In response, the Council have developed an action plan based on the recommendations.
- 1.3 On 29th February 2024, elected members at Council considered a report on the outcome of the review of corporate governance arrangements by the Cross Party Working Group and agreed a number of actions set out in that report. Council further agreed that those actions would be incorporated into the independent review response monitoring arrangements reported to this Board.

- 1.4 Appendix 1 provides 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 is a summary of all completed actions from each of these three reviews.
-

2. **Recommendations**

- 2.1 Note and consider the update provided in Appendix 1 in relation to the Council's response actions to the independent review and S.102 report.
- 2.2 Note the completed actions provided in Appendix 2.
-

Implications of the Report

1. **Financial** – whilst there will be significant capital and revenue implications for the Council in resolving the Dargavel issue, there are no financial implications for the Council as a result of this update report.
2. **HR & Organisational Development** – the report outlines a leadership development programme with a focus on key issues raised in the independent review around governance, risk management, corporate working and culture.
3. **Community/Council Planning** – the report outlines ongoing action being taken to develop an engagement and ongoing communication process with affected communities.
4. **Legal** – none
5. **Property/Assets** – none
6. **Information Technology** – *n/a*
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 as it is for noting only. 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** – *n/a*
9. **Procurement** – *n/a*
10. **Risk** – the report outlines the action being taken in relation to risk management.
11. **Privacy Impact** – *n/a*
12. **Cosla Policy Position** – *n/a*
13. **Climate Risk** – *n/a*

Author: *Alan Russell, Chief Executive*

Action	Target Completion	Responsible Officer	Update
<p>Bowles Report Recommendation 1</p> <p>Build a more robust model of primary school need for Dargavel - the Council should continue to refine its pupil forecast model for Dargavel.</p>			
<p>Response Objectives</p> <p>Deliver robust projection modelling for Dargavel and PMHS which: -</p> <ul style="list-style-type: none"> • considers live information arising from NHS, pupil & ELC registrations, the pace of development to date, certainty over development size and likely pace of future build out rate, • utilises external data analytics and projection expertise to augment and enhance the Council’s in-house forecasting approach to ensure modelling is robust, underpinned by external challenge and specialist input reflecting the complexity and significant portion of Dargavel that has yet to be developed out over a circa 10 year period, • provides modelling output which considers potential future upper scenarios reflecting the high yield factors reflected in the 2023/24 P1 intake to inform immediate decisions on scale of capacity to be delivered as well as planning for potential additional interventions at a future time, • delivers modelling output which provides a long-term view beyond the anticipated completion timeline for Dargavel to ensure the long term impact of Dargavel is modelled and understood, • provides modelling output over the long term which indicates both the scale, timing and shape of an anticipated peak in demand that will accompany a development of this scale and nature. This will provide visibility of the anticipated short-lived peak in demand and long term settled demand to ensure this is appropriately reflected in estate/capacity decisions and in particular to mitigate against delivery of excessive long term / permanent increase in capacity that would result in excess unused surplus capacity over the long term. • Provides modelling that can be tested and revised as necessary as new key data becomes available such as P1 and S1 registrations, actual scale and pace of the development and any new developments, which will continue to inform decisions on any future estate interventions if required. 			

Action	Target Completion	Responsible Officer	Update
Update Edge Analytics modelling for newly released national Census data and expand across the whole school estate and establish modelling dashboard to support ease of updating and rapid re-assessment of revised projection that will be utilised on an ongoing basis over future years, both for Dargavel / PMHS but also as part of the strategic Learning Estate programme.	January 2023	Director of Children’s Services	The Edge Analytics modelling for newly released national census data was completed last year. A modelling dashboard was also designed last year with further discussions to take place on how this is used to inform the wider learning estate. Edge have been commissioned to expand the model to include the whole estate and we are expecting a data output in 6-8 weeks. A schedule has been developed which outlines re-assessment and monitoring timescales.
<p>Bowles Report Recommendation 2</p> <p>Use of Bishopton Primary - in its future plans the Council should reconsider how surplus capacity at Bishopton can be used effectively.</p>			
<p>Response Objectives</p> <p>Consider and assess how existing capacity within Bishopton Primary School may be best utilised to support the Dargavel catchment over the immediate term and potentially over the longer term, taking into consideration the uncertainty and risk over the long-term demand levels that will ultimately emerge for primary education from Dargavel as well as the expectation of a temporary peak period of demand.</p> <p>Provide a report to Education and Children’s Services Board setting out a clear overview as to how Bishopton PS capacity will be utilised to support temporarily over the short term period and how it may be considered amongst other options for use to support Dargavel in the longer term (noting that any such longer term use will be subject to detailed consideration and decision at an appropriate point in future years).</p>			
<p>ALL ACTIONS COMPLETE FOR RECOMMENDATION 2</p>			
<p>Bowles Report Recommendation 3</p> <p>As the Council progresses its plans to issue supplementary guidance on developer contributions for education it should seek to learn from other Councils in Scotland.</p>			

Action	Target Completion	Responsible Officer	Update
<p>A development the size of Dargavel is exceptional and would need its own modelling techniques. However, for smaller developments the Council should create an evidence base to calculate specific yield factors derived from recent developments in Renfrewshire. Such robust data will ease future negotiations.</p>			
<p>ALL ACTIONS COMPLETE FOR RECOMMENDATION 3</p>			
<p>Bowles Report Recommendation 4</p> <p>Council needs to work co-operatively with BAE. Unless the Council and BAE can work together to resolve the current problems, BAE may face accusations, whether founded or not and regardless of Council incompetence, that it has increased its profits at the expense of Council taxpayers.</p>			
<p>Response Objectives</p> <p>Secure legal ownership of suitable land to facilitate delivery of a second school within Dargavel Village as well as additional land next to existing school site to provide increased flexibility to meet potential future extension of the school and or establishment of greater outdoor space.</p> <p>Secure legal commitment from BAE to provide land remediation and associated infrastructure requirements as part of legal agreement at nil cost to the Council.</p> <p>Secure as part of the legal agreement certainty on consented planning numbers and any associated adjustments to s.75 agreement to reflect revised agreement.</p>			
<p>ALL ACTIONS COMPLETE FOR RECOMMENDATION 4</p>			
<p>Bowles Report Recommendation 5</p> <p>Corporate working and organisational culture - although I understand that the Council has sought to improve and strengthen corporate working in recent years, the evidence would suggest there is a long way to go; simply establishing corporate working groups is insufficient if staff are in a mindset of ‘not my problem’.</p>			

Action	Target Completion	Responsible Officer	Update
<p>The failure of management oversight, if symptomatic of the Council as a whole, would be deeply disturbing. The Council needs to consider a significant change programme, not just on the of issue of corporate working and personal responsibility, but also its organisational culture and values. It needs plans to build a stronger organisation where constructive challenge is welcomed and there is a clarity of what is expected of all of those in a leadership role.</p>			
<p>Response Objectives</p> <p>Provide assurance that established programme governance framework and operations of governance for other major capital investment programmes and specifically that the Bowles findings on the historic failings on the handling of Dargavel by officers are not representative of the Council’s current culture and approach to the management and delivery of major programmes.</p> <p>The Council is committed to living its values as a learning and collaborative organisation and post COVID was already in the process of re-establishing an Leadership Development programme for senior leadership teams and managers across the Council in recognition that this required to be reinvigorated post COVID and that there has been significant turnover in management and senior positions over the past three years and this would support growing and maturing the current culture and collaborative connections across the organisation.</p> <p>In response to the Bowles recommendations, the objective is to ensure the new Leadership Development programme is appropriately cognisant and reflective of the key learning points from the Bowles report and takes the opportunity to ensure its coverage seeks to re-enforce the development of skills related to governance, risk management, commercial risk, corporate working and culture etc and effectively utilises failures referenced in the Bowles report as key examples for learning throughout the programme. Collective reflection and learning of such significant failures – albeit historical – is recognised as an important element of building an effective future culture and ways of working across the organisation.</p>			
<p>ALL ACTIONS COMPLETE FOR RECOMMENDATION 5</p>			
<p>Bowles Report Recommendation 6</p> <p>Risk management</p>			

Action	Target Completion	Responsible Officer	Update
<p>From documents I have seen the Council was unaware of the scale of risk it was taking in the calculation of pupil numbers. The identified risk in Council documents related to providing the school on time, not that the size of the school may prove to be inadequate. The failure to identify that risk has had two consequences; first the Council has been slow to react to the increase in pupil numbers and second the Council did not negotiate with BAE with that risk in mind.</p> <p>The Council needs to review how it both identifies risk and manages it.</p>			
<p>Response Objectives</p> <p>Progress actions to provide reassurance in relation to the Council’s current risk management approach, in particular how this is approached, deployed and managed as part of major projects as well as considering and assessing the seniority / appropriateness of officer involvement and related skills across officers involved in the process.</p>			
<p>ALL ACTIONS COMPLETE FOR RECOMMENDATION 6</p>			
<p>Bowles Report Recommendation 7</p> <p>Whilst protecting the integrity of the planning process, the Council needs to ensure the appropriate involvement of members in such developments.</p> <p>Additional Council Motion Council agrees that in light of the Independent External Review of Dargavel that there is a requirement to convene a cross party body to discuss and review existing governance arrangements of Renfrewshire Council.</p>			
<p>Response Objectives</p> <p>Assess the extent to which major investment projects have provided sufficient engagement with elected members through both formal governance routes as well as through briefing sessions, engagement sessions, group presentations, site tours etc. Identify any adjustments or improvements required moving forward.</p>			

Action	Target Completion	Responsible Officer	Update
<p>Provide officer support to a cross party group to of elected members to agree the remit and progress a discussion and review of the Council’s formal governance arrangements in line with the motion approved.</p> <p>Carry out an assessment of the Audit Risk and Scrutiny Board against CIPFA’s published good practice guide for audit committees.</p>			
<p>Carry out an assessment of the Audit Risk and Scrutiny Board against CIPFA’s published good practice guide for audit committees and identify any recommendations for change in remit or operational arrangements.</p>	<p>December 2023</p>	<p>Director of Finance and Resources</p>	<p>The self assessment is complete with recommendations for improved clarity of roles and remits agreed by the ARSB, with a further report to Council in May 2023 seeking agreement of these recommendations.</p>
<p>Bowles Report Recommendation 8</p> <p>Public confidence</p> <p>These recent events and the matters described in this report will dent public confidence in the Council. The Council should work in an open and transparent manner in the resolution of these issues and particularly with the residents of Dargavel, who have legitimate concerns about the implications for their children during both their primary and secondary education.</p>			
<p>Response Objectives</p> <p>The key aim has been to provide straightforward messaging and up to date sitreps to ensure publics (and council representatives) have the most up-to-date position and the complexity of the issue is explained in a simple and honest way and that parental/carer concerns in respect to the school and educational environment are able to be appropriately discussed through structured engagement arrangements with the parent councils with appropriate agreed actions taken forward.</p> <p>The strategy has been designed to:</p> <ul style="list-style-type: none"> - Improve the flow and regularity of information to parents and carers and the wider Dargavel community, so they are first to hear about decisions impacting their community. 			

Action	Target Completion	Responsible Officer	Update	
<ul style="list-style-type: none"> - Ensure parents and carers have access to all projection data available to the council. - Introduce direct communication channels with Dargavel residents, enabling all sections of the community to engage on matters that are important to them and making sure the latest information is accessible and easy to find. - Provide residents with a feedback loop to enable them to ask questions of the council in relation to the development and have questions answered quickly. - Include the community in formal planning and design of a new primary school and high school extension. <p>It is recognised that effective communication and engagement is important to building a new relationship between the Council and the Dargavel community, but ultimately it will take the delivery of the solution and investment in long term engagement to reduce local anxiety and fully rebuild trust and confidence in the Council.</p>				
<p>Establish and track key indicators of community sentiment.</p>	<p>Ongoing</p>	<p>Head of Marketing and Comms</p>	<p>Ongoing</p>	<p>Over 800 people submitted formal responses to the Statutory Consultation on a proposed new primary school for Dargavel and over 150 individuals attended events that were part of the consultation programme. Exit surveys were provided at all events included in the programme to understand if engagement was helpful. General feedback indicates the flexibility of events was helpful and being able to ask questions of officers was useful, but community concerns about ensuring the right solutions are delivered remain. This will take time to significantly change.</p>

Action	Target Completion	Responsible Officer	Update	
				<p>We continue to provide regular updates to the community through a variety of channels – including face-to-face forums, monitoring reach, engagement and feedback. We continue to grow membership of our opt-in community newsletter.</p> <p>From qualitative analysis of the statutory consultation, parts of the community continue to express frustration at the council’s previous error and carry concern about current planning and projections. This will require ongoing and steadfast commitment to information sharing and using established community forums for ongoing engagement.</p>
<p>Develop, deploy (at appropriate key points post formal consultation period) and evaluate a community pulse survey to assess and track community sentiment and view of ongoing handling and satisfaction with delivery of key interventions within the community.</p>	<p>Expected September 2024</p>	<p>Head of Marketing and comms</p>	<p>In development</p>	<p>The Consultation Institute is supporting the service to carry out a thorough assessment of the effectiveness of the council’s engagement strategy with the Dargavel community (Bishopton and wider Park Mains High School community) so far. This includes:</p> <p>Development of a process based on tCI’s Certificate of Consultation Readiness to assess the current Dargavel process and produce a report making recommendations on what to do in future consultations based on that process – this involve desk research and is underway.</p> <p>Following this, in May, we will launch an community pulse survey, to understand if our engagement approach is helping to improve public trust and a more positive relationship</p>

Action	Target Completion	Responsible Officer	Update	
				<p>between the council and the Dargavel community.</p> <p>This timeline was confirmed to first allow the Statutory Consultation on a proposed new primary school for Dargavel to conclude and be reported.</p> <p>The results of the analysis and opinion survey, with recommendations for our future strategy will be reported to Audit and Scrutiny Board in September. Our agreed plan has been shared with the council’s auditors to inform their update report to the Accounts Commission in June.</p>

ACCOUNTS COMMISSION SECTION 102 REPORT – FINDINGS & COUNCIL RESPONSE/UPDATE			
Community and Other Engagement			
<p>The council must, as a matter of urgency, conduct a robust and transparent assessment of the effectiveness of its community engagement and then move swiftly to implement any improvements needed.</p>	<p>February 2024</p>	<p>Head of Communications and Marketing</p>	<p>Please see above</p> <p>The Consultation Institute is supporting the service to carry out a thorough assessment of the effectiveness of the council’s engagement strategy with the Dargavel community (Bishopton and wider Park Mains High School community) so far. This includes:</p> <p>Development of a process based on tCI’s Certificate of Consultation Readiness to assess the current Dargavel process and produce a report making recommendations on what to do in future consultations based on that process – this involve desk research and is underway.</p> <p>Following this, in May, we will launch an community pulse survey, to understand if our engagement approach is helping to improve public trust and a more positive relationship between the council and the Dargavel community.</p> <p>This timeline was confirmed to first allow the Statutory Consultation on a proposed new primary school for Dargavel to conclude and be reported.</p> <p>The results of the analysis and opinion survey, with recommendations for our future strategy will be reported to Audit and Scrutiny Board in September. Our agreed plan has been shared with the council’s auditors to inform their update report to the Accounts Commission in June.</p>

<p>The Commission is particularly concerned by the council’s failure both to transparently consider alternative options in relation to expanding secondary school capacity in the area, and to consult or engage appropriately with the community, whom their decision directly affects.</p>	<p>This engagement activity will remain ongoing as part of the PMHS extension project through to August 2027 and beyond recognising the long-term monitoring of school roll projections at the high school.</p> <p>August 2024</p>	<p>Director of Children’s Services</p>	<p>It is accepted that the report to the Education and Children’s Services Policy Board in May 2023 could have articulated the reasons why no other options to address secondary school capacity beyond an extension to Park Mains High School were deemed viable for detailed consideration.</p> <p>Additionally, although engagement in relation to updated school projections and developing plans for a larger extension to PMHS were shared and discussed with the PMHS parent council prior to the May report, plans to expand this engagement process to a wider group to encapsulate all feeder primaries following the board meeting could have been outlined in the report and or considered earlier in the process.</p> <p>Council officers have since May 2023 been progressing positive and ongoing community engagement in relation to the Park Mains extension, principally through the Park Mains Liaison Group which was established to provide a single engagement forum with representatives from the Parent Councils of Park Mains High School and all associated feeder primaries.</p> <p>This engagement process has shared and explained detailed pupil projection data, the underlying rationale for the proposed extension decision as well as listening and responding to</p>

			<p>concerns and or requests for further information from the wider parent and carer community. This included sharing detailed information on an option promoted by some community representative from Dargavel and Bishopton for a new secondary school for Dargavel, Bishopton and Langbank. As reported through the Education and Children’s Services Policy Board in August 2023, such an option had significant negative implications from a financial, educational, value for money and school estate perspective that discounted it as a credible option for detailed consideration.</p> <p>The Park Mains Liaison Group is proving to be a highly valuable engagement forum, providing a single route of engagement across the wider community as well as a key route to assist the Council to disseminate consistent key messages and information updates across communities through trusted Parent Council communication channels. This engagement approach will inform how non statutory and informal engagement in relation to potential school estate changes and long-term strategic learning estate work may be taken forward in the future by the Council.</p> <p>Additionally, high levels of positive engagement are being secured as part of the space planning process for the new extension, supporting active parental and carer participation and influence in the design process of the new extension and wider changes to the school that are planned to be delivered. This is increasingly building a positive community commitment and level of direct participation in the delivery of the school extension and improvement project.</p>
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		<p>Director of Children's Services</p>	<p>The review of the Council's engagement strategy as referred to above will include a qualitative assessment of the effectiveness of the Park Mains Liaison Group.</p> <p>Lastly, work is being progressed by officers to research how other councils have approached school extension projects, where a statutory consultation process is not required. The objective of this work is to inform the design of a framework to inform any future approach to early informal engagement that can be adopted by the Council in relation to school estate considerations or changes.</p> <p>Desk top work completed to date has identified a mixed picture with several councils having adopted a similar approach to that employed by the Council for the PMHS extension. However, there are some examples of the use of published options appraisals as part of Council reports and identified examples of planned informal engagement strategies deployed as part of long-term strategic school estate planning which provide some good practice approaches for reference.</p> <p>These individual elements of good practice that are evident across other councils can be collectively brought together and used to inform and guide the development of a proposed framework for use by the Council in its future strategic school estate planning programme (where appropriate this will pay due regard to the Scottish Government guidance on informal engagement that may occur prior to a statutory consultation process).</p> <p>In completing this work consideration will be given to sharing the output across the local authority sector given what appears</p>
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			<p>to be a level of mixed and inconsistent approaches deployed across the country.</p>
<p>We note that the new primary school is subject to a full public consultation.</p> <p>We expect the council to engage meaningfully with the community on this issue, and other decisions on the school estate.</p> <p>Again, we ask that the Controller monitors this situation, and reports to us in June 2024 on progress and earlier if necessary.</p>	<p>Consultation process has commenced and will fully complete with a report to the Education and Children’s Services Policy Board in May 2024</p>	<p>Director of Children’s Services</p>	<p>The Education and Children’s Services Policy board approved the planned consultation programme in January with a report on the outcome of the consultation planned to be brought back to Policy Board in May.</p> <p>A full programme of planned consultation and engagement activity has been developed with input from the Institute of Consultation to bring to the design process experience of recognised best practice deployed across the UK.</p> <p>Full details of the planned consultation process and activity will be provided to the external auditors as well as the opportunity to observe any of the planned information events and or formal consultation meetings.</p> <p>The consultation has now been completed with 817 respondents to the online questionnaire and a further 150 attending the events which were held:</p> <ul style="list-style-type: none"> 6 informal drop in sessions 4 Information exchanges 2 public meetings Meetings with Parent Councils of both primary schools Meetings with staff and children from both primary schools. <p>Education Scotland also engaged with the community and produced their report of their findings.</p> <p>A final consultation report will be finalised and presented to the Policy Board, as scheduled in May.</p>

Learning Lessons and Building Capacity			
<p>While the council’s initial response to the Bowles report was high level, we are assured by the Controller that its action plan in response is now sufficiently detailed and includes SMART objectives</p> <p>It will be important that this action plan is well-managed by senior officers and closely scrutinised by elected members of the council.</p>	<p>Complete</p>	<p>Director of Finance and Resources</p>	<p>This action plan and subsequent action plan relating to the s102 report are closely monitored and reported to each cycle of the ARSB.</p>
<p>However, there are still significant uncertainties relating to</p> <ul style="list-style-type: none"> • the capacity needed in the long term, and • to the completion of the two building projects – the new primary school and the secondary school extension. <p>We therefore request that these matters are closely monitored in the annual audit work, and the Controller uses her powers to report any slippage or other issues to us if necessary.</p>	<p>March 2024</p>	<p>Director of Children’s Services</p>	<p>Managing the Risk of Future Capacity Uncertainty</p> <p>The inherent uncertainty in relation to long term (15 year) pupil growth projections has been widely reported by the Council over the past year as an ongoing risk through both formal board reports, as well as engagement and communications with communities and in sharing data and reports with the external auditors. This is particularly recognised by the Council in the context of Dargavel Village having approximately 10 years of development still to deliver before achieving completion. It has also been trailed that the Council’s projection work to date with Edge Analytics has identified an expectation of a peak in demand to be reached which will then fall to a stabilised long-term level of demand – a similar pattern of demand growth has been evidenced across other similar long term community growth areas in the UK.</p> <p>The Council will regularly monitor actual pupil numbers and update long term projections on a regular basis over coming years as a key response to being able to pro-actively manage this risk moving forward.</p>

		<p>This monitoring process will be key to assess the extent to which actual demand and revised projections is or is not tracking against the current projections that have informed the planned capacity levels that will be delivered by the current learning estate interventions and provide early indication of any risk of material deviation. The planned annual monitoring and updating approach that will be deployed over coming years will be shared with the External Auditors.</p> <p>Long term projection work completed to date has already modelled a range of potential demand scenarios for the primary sector and identified an expected peak of demand in 2033/34. Options that can be considered for deployment in future years to manage upper demand scenarios that would be exceed the planned capacity being delivered for primary sector education within Dargavel village, have already been identified and reported through the Education and Children’s Services Policy Board in November and shared with community representatives.</p> <p>Should the monitoring arrangements over the coming years highlight projection of sustained demand trending towards the upper demand scenarios, an appraisal will be required to assess which of the options is most appropriate for consideration to be deployed to meet the scale and nature of the additional future demand. This process will include early community engagement with school communities and will require timely assessment and associated decision making to allow planned delivery of any additional intervention well ahead of the developing need.</p> <p>In relation to the secondary sector, the impact of higher demand scenarios will take longer to emerge (mid to late 2030s) and similarly it has been well trailed in Council reports and with</p>
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		<p>the community that long term monitoring and projection modelling may identify the need to consider options at an appropriate future point in time in respect to any further intervention and or decisions in relation to secondary sector provision across West Renfrewshire.</p> <p>Similarly, the long-term monitoring arrangements will facilitate early identification of such risks and will support early engagement with the appropriate primary and secondary schools that may be impacted by any future school estate changes.</p> <p>Delivery of New School Facilities</p> <p>It has been recognised by the Council that as a result of the very late identification of the significant under-capacity problems within both the primary and secondary sectors serving Dargavel, the Council has since late 2023 been operating within a highly compressed non-typical timeline to undertake all the associated capacity planning, land assembly, community engagement, statutory consultation, space planning, procurement arrangements before moving into project delivery in order to achieve operational delivery of the new facilities by August 2027.</p> <p>In broad terms, the Council is seeking to achieve all that is associated with the long-term strategic planning, engagement, consultation and operational delivery of a new school and major extension of a secondary school in a 4 ½ year period, when such an end-to-end process would normally run over a much longer period – a timeline of around 6-8 year would not be an untypical</p>
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			<p>period of timeframe. Consequently, the Council is parallel running several activities that would in most circumstances be delivered in a broadly consecutive manner.</p> <p>The Council has established governance, programming, and resource arrangements in place to support the delivery of the new primary school and secondary school extension over the remaining 3 ½ year period through to the operational target date of August 2007.</p> <p>To date the external auditors have not undertaken any detailed scrutiny of the delivery programme or the arrangements in place. To provide assurance officers will provide a full overview of the current arrangements for the external auditors for their review and will support whatever audit work is required to allow them to assess the Council’s current approach.</p>
Impact on Service Provision			
<p>We note that the council has assessed that currently there has been no detriment to either teaching delivery or pupil education in the Dargavel and Bishopton areas from the interim measures introduced.</p> <p>We consider it critical that the council reports the results of these assessments publicly, regularly and in an accessible way, to maintain and rebuild community confidence.</p>	<p>Ongoing as part of the Service’s Quality Assurance Framework</p> <p>Ongoing and will be incorporated into parent and school</p>	<p>Director of Children’s Services</p> <p>Head of Marketing and Communications</p>	<p>Renfrewshire Council has a robust Quality Assurance framework involving regular meetings with Education Managers and school staff and planned school visits which focus in on the national quality assurance indicators (reviews).</p> <p>DPS had a visit in January as part of this process where key strengths under the national Quality Assurance indicators from How Good is Our School were evaluated, self-improvement and self-evaluation and Learning, Teaching and Assessment and a report was produced. In addition, Bishopton primary School and Park Mains High School were both recently inspected by HMI, receiving very positive reports.</p>

	<p>newsletters at appropriate points.</p>		<p>Further, every school submits a school improvement plan and a school improvement report (published on website) and their evaluations under the 4 key Quality Indicators (QIs) of their performance, based on data gathered through self-evaluation, HMI visits, internal visits and stakeholder input is submitted to Children’s Services in April.</p> <p>These are shared with the parent councils and will also be published on the school website as part of the self-evaluation process. This is in line with Education Scotland guidelines, the National Improvement Framework and statutory requirements.</p> <p>This communication with parents will be an ongoing process.</p>
<p>The Commission is also concerned at the possible wider impacts of the council’s failings regarding the estimation of pupil numbers and whether this has had any impact on services provided by the council in the Dargavel area.</p> <p>We request that the Controller seeks further information on these issues so that we can understand the work that the council has done to understand these impacts.</p>	<p>In line with requests emerging from defined audit programme to be set by Azets</p>	<p>Chief Executive</p>	<p>Full details of all the additional areas of potential service impact considered by the Council have been shared and discussed in detail with the External Auditor to support the Controller of Audit’s follow-up report to the Accounts Commission in June.</p> <p>Support to Schools Early Learning & Childcare Provision Children’s social Care support NHS Service Provision & facilities Community Leisure & Recreation within wider Masterplan Transport & Active Travel Infrastructure Provision Public Bus Transport Provision</p>
<p>Financial Management and Consequences</p>			

<p>The financial impact of these failings on the council is significant. The council capped the risk and contributions from BAE Systems under the Section 75 agreement, and as a direct result faces estimated net additional capital costs of £60 million, to be met by borrowing. This is a substantial sum of public money. The council needs to clarify the opportunity costs of this in terms of its overall capital programme. The council projects that it will have a revenue budget deficit of up to £50 million by 2026/27 and will need to make difficult decisions on prioritising its spending, compounded by the financial consequences of this issue</p>	<p>Ongoing</p>	<p>Director of Finance and Resources</p>	<p>The Council will be required to manage the financial impact of the unplanned delivery of a new primary school and larger extension at PMHS through the delivery of its wider financial strategy and any opportunity costs articulated as part of developing and delivering that strategy. Regular reports with regards the Council’s financial position and outlook are provided to Council, which include the financial consequences of the Dargavel failings.</p>
<p>The council has recently negotiated a transfer of land from BAE for the construction of a new primary school. The Controller’s report indicates that this was in exchange for amendments to the extent and composition of the housing units for which planning permission has been granted.</p>	<p>March 2024</p>	<p>Head of Economy and Development</p>	<p>The financial and wider factors considered by officers as part of the negotiation process with BAE systems to secure the associated land agreement and adjustments to the S.75 agreement will be set out in detail and shared with the External Auditors and will be reported through updates to the Audit Risk and Scrutiny Board and subsequently. Council now provided this to External Auditors</p>
<p>Council Leadership, Governance, and Culture</p>			
<p>The council’s action plan will be hugely important in further embedding improvements in this area. In particular, the following elements must be progressed urgently and transparently:</p>	<p>February 2024 and ongoing in relation to the outcomes</p>	<p>Director of Finance and Resources</p>	<p>This report and combined action plan provides the Audit, Risk & Scrutiny Board with an overarching view of all progress associated with the Dargavel issue, subsequent investigations, reviews and agreed actions.</p>

<ul style="list-style-type: none"> • the council’s review of its scrutiny arrangements against CIPFA good practice guidelines • the council’s review of its approach to risk management • the council’s leadership development programme for officers. <p>To be satisfied of progress in these areas, the Commission requires the Controller to request further information from the council on the scope and timing of these actions, and report back to the Commission in the update requested for June 2024, or earlier if she thinks necessary.</p> <p>We also expect these issues to be covered in the accelerated Best Value report.</p>	<p>associated with each action.</p>		
<p>The Commission is also concerned about the culture of the council and whether it has truly learned the lessons it needs to.</p> <p>We expect organisational culture to be an area of focus in the accelerated Best Value report.</p> <p>In particular, we request an update on whether the</p> <ul style="list-style-type: none"> • culture of the organisation is appropriately open and transparent, • encourages continuous improvement, 	<p>Subject to confirmation of the planned best value audit programme and approach</p>	<p>Chief Executive</p>	<p>The council’s auditors concluded that the council has appropriate governance arrangements in place with improvements over the years in member and officer relationships and effective leadership overall and were satisfied through their detailed audit work that the Council had demonstrated that the governance failings identified by the Bowles report were limited to the historic handling of Dargavel.</p> <p>The auditors did not highlight any concerns over the wider organisational culture in the Council or in its approach to managing major capital programmes but did identify that the role of the Audit, Risk and Scrutiny Board in ensuring effective scrutiny is not sufficiently clear and the Council has recognised this and is already significantly progressed with a review of the Audit Risk and Scrutiny Board and the outcome of this review will be shared with the local audit team.</p>

<ul style="list-style-type: none"> • effective joint working between officers and members, effective scrutiny and challenge (especially by elected members), and • engagement and discussion with stakeholders. <p>In addition, we request an assessment of</p> <ul style="list-style-type: none"> • whether it has the right skills in the right places to deliver on its responsibilities, and • whether issues are escalated to the right level. 			<p>Despite the finding of the Council’s auditors, the Commission has expressed concern in relation to the Council’s culture and have sought further assurances in relation to a wide range of organisational issues.</p> <p>It has been confirmed that consideration and assessment of such issues will form part of the planned Best Value Audit process and subject to confirmation of the planned detailed best value audit programme.</p> <p>Council officers will provide all the necessary support, assistance, and information to allow the audit team to appropriately assess all key areas of interest and are actively progressing an internal self-assessment and evidence process to support this element of the audit engagement in due course over the anticipated 2024 audit programme.</p>
<p>Finally, the Commission notes that the auditor has concluded that the council has obtained appropriate external legal advice and determined there is no potential for any form of action against former senior employees involved in the Dargavel School decision-making.</p> <p>In addition, no disciplinary action has been taken against any senior officer involved in decision-making relevant to the Section 75 approval process for the Dargavel Village development.</p> <p>The Commission accepts that these are management issues.</p>	<p>March 2024</p>	<p>Head of Corporate Governance</p>	<p>No senior officers involved in the Dargavel S.75 decision making process and identified in the Bowles Report remain employed by the Council or remained employed at the time of the Bowles report publication. In this context no senior officer could be subject to any form of internal Council disciplinary investigation or action.</p> <p>Full details of the process of consideration and legal advice that was sought regard to any other form of external legal action will be shared with the local external audit team as requested by the Commission.</p>

<p>However, we request that the Controller asks the council for further information on the process followed and factors taken into account by the council in considering disciplinary action against staff involved.</p> <p>In addition, and looking forward, the Commission asks for information on</p> <ul style="list-style-type: none"> • the council’s approach to performance management and • its current policy on disciplinary action, <p>so we can be assured that appropriate arrangements are in place to ensure that staff have the necessary skills and that senior officers are properly accountable for their areas of responsibility.</p>	<p>March 2024</p>	<p>Head of Policy and Partnerships and Head of HR & OD</p>	<p>A full package of information in relation to current HR policies and procedures as been provided to Azets.</p>
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CROSS PARTY WORKING GROUP ACTIONS			
<p>Refresher training for management teams across all of the Council’s directorates on the operation of delegated authority should be implemented.</p> <p>Refresher training for management teams across all of the Council’s directorates on the operation of the Protocol for Relationships between Political Groups, Elected Members and Officers should be implemented.</p>	April 2024	Head of Corporate Governance and Chief Auditor	Training was delivered to all directorates by the Head of Corporate Governance and the Council’s Chief Auditor in January 2024 to Chief Officers and tier 3 managers. A further “catch up” session was held on 23 April 2024.
<p>That the Bulletin be issued with the minutes of each Council and board meeting for the meetings of Full Council.</p>	May 2024	Head of Corporate Governance	The Bulletin is now issued with the minutes pack at each Full Council Meeting commencing with the meeting of 9 May 2024.
<p>All major projects and programmes will report to the appropriate board at least twice a year.</p> <p>Any such reports will include a note of all project groups involved.</p>	May 2024	Chief Executive	Update reports on City Deal Projects and cultural Infrastructure programmes have gone to boards in December and February respectively as part of twice yearly reporting cycles. Housing investment programme update provided as part of update report at each cycle with an additional full update provided in august of each year.
<p>The outcome of the management training programme will be reported to the Audit, Risk and Scrutiny Board</p>	December 2024	Director of Finance and Resources and Head of HR & OD	The first cohort of the programme has concluded the programme, with feedback from this first round being used to inform the delivery of the programme to the next cohorts of senior staff. Delivery of the programme will continue over the course of 2024.
<p>That a Chief Planning Officer report brought to the Planning and Climate Change Policy Board at least twice a</p>	May 2024	Head of Economy and	Arrangements have been put in place by officers for this bi-annual reporting

year advising on the position in respect of s75 Agreements. Planning applications, or where officers cannot not reach agreement on substantive matters in a specific s75 Agreement negotiation will also be brought back to the Board for further consideration		Development Services	
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Action	Target Completion	Responsible Officer	Update
<p>Bowles Report Recommendation 1 Build a more robust model of primary school need for Dargavel - the Council should continue to refine its pupil forecast model for Dargavel.</p>			
<p>Response Objectives</p> <p>Deliver robust projection modelling for Dargavel and PMHS which: -</p> <ul style="list-style-type: none"> • considers live information arising from NHS, pupil & ELC registrations, the pace of development to date, certainty over development size and likely pace of future build out rate, • utilises external data analytics and projection expertise to augment and enhance the Council’s in-house forecasting approach to ensure modelling is robust, underpinned by external challenge and specialist input reflecting the complexity and significant portion of Dargavel that has yet to be developed out over a circa 10 year period, • provides modelling output which considers potential future upper scenarios reflecting the high yield factors reflected in the 2023/24 P1 intake to inform immediate decisions on scale of capacity to be delivered as well as planning for potential additional interventions at a future time, • delivers modelling output which provides a long-term view beyond the anticipated completion timeline for Dargavel to ensure the long term impact of Dargavel is modelled and understood, • provides modelling output over the long term which indicates both the scale, timing and shape of an anticipated peak in demand that will accompany a development of this scale and nature. This will provide visibility of the anticipated short-lived peak in demand and long term settled demand to ensure this is appropriately reflected in estate/capacity decisions and in particular to mitigate against delivery of excessive long term / permanent increase in capacity that would result in excess unused surplus capacity over the long term. • Provides modelling that can be tested and revised as necessary as new key data becomes available such as P1 and S1 registrations, actual scale and pace of the development and any new developments, which will continue to inform decisions on any future estate interventions if required. 			

Action	Target Completion	Responsible Officer	Update
Complete Council modelling through to the anticipated end date for the housing development (2033/34) based on assumed 4,300 units and available live data.	October 2022	Director of Children’s Services	Completed October 2022
Engage and appoint Edge Analytics to deliver enhanced modelling approach for both Dargavel primary requirements as well as PMHS out to 2033/34 and updated live datasets.	February 2023	Director of Children’s Services	Completed February 2023 including additional upper forecast scenarios for Dargavel non-denominational requirements to support management of risk associated with long term yield remaining at similar level to 2023/24. Informed reports to Education and Children’s Services Board in March and May 2023
Extend Edge engagement to deliver an enhanced model projecting out to 2038 to provide longer term forecast to assess the full impact on the secondary sector and allow identification of likely timing and scale of peak demand encapsulating any relevant updates to live datasets.	September 2023	Director of Children’s Services	Modelling completed which has identified an anticipated peak period in both primary and secondary sectors and will be reported to Education and Children’s Services Board in November 2023.
Provide update to November Education & Children’s Service Policy Board.	November 2023	Director of Children’s Services	Two update reports were taken to the November ECSPB: <ol style="list-style-type: none"> 1. Learning Estate 2. Dargavel Housing Development – Impact on Denominational Education Provision Link
<p>Bowles Report Recommendation 2</p> <p>Use of Bishopton Primary - in its future plans the Council should reconsider how surplus capacity at Bishopton can be used effectively.</p>			
<p>Response Objectives</p>			

Action	Target Completion	Responsible Officer	Update
<p>Consider and assess how existing capacity within Bishopton Primary School may be best utilised to support the Dargavel catchment over the immediate term and potentially over the longer term, taking into consideration the uncertainty and risk over the long-term demand levels that will ultimately emerge for primary education from Dargavel as well as the expectation of a temporary peak period of demand.</p> <p>Provide a report to Education and Children’s Services Board setting out a clear overview as to how Bishopton PS capacity will be utilised to support temporarily over the short term period and how it may be considered amongst other options for use to support Dargavel in the longer term (noting that any such longer term use will be subject to detailed consideration and decision at an appropriate point in future years).</p>			
<p>Complete assessment of anticipated P1 intake from Dargavel catchment and assess against revised DPS capacity availability, establish planned P1 intake capacity cap and anticipated P1 intake requiring accommodation at Bishopton Primary School.</p>	<p>August 2023</p>	<p>Director of Children’s Services</p>	<p>Planned use of Bishopton Primary School along with planned capped entry levels to Dargavel Primary School reported an approved at Education and Children’s Services Policy Board in August 2023. There will be a requirement to annually monitor anticipated and actual P1 intakes carefully to assess adequacy of short term capacity provision across both Dargavel and Bishopton Primary Schools to meet demand pending the second primary school in Dargavel coming on stream.</p>
<p>Complete an exercise to assess the timing, scale and range of potential demand level scenarios, in particular understanding the scale and timing of the peak demand and likely settled long term demand. This information will be used to inform the assessment of how Bishopton Primary School could, if required, be potentially be utilised as an option in the longer term.</p>	<p>January 2024</p>	<p>Director of Children’s Services</p>	<p>Completion of the updated work with Edge Analytics has provided a view of the likely timing and length of the peak demand period – with peak primary demand being forecast in 2033/34 which will fall over the second half of the 2030s to a more settled level. Further work is being progressed to update this information for the recently released 2023 census information and November registration data to inform an overall assessment.</p>
<p>Complete financial analysis to understand the potential financial context of utilising Bishopton Primary School Capacity</p>	<p>May 2023</p>	<p>Director of Finance and Resources</p>	<p>Bishopton PS is a predominantly 1960s construction and is more than 60 years old. This building will, along with the whole school estate, undergo an updated condition survey over coming months. Notwithstanding, given the underlying age of the building it will inevitably have a limited remaining lifespan before being considered for replacement.</p>

Action	Target Completion	Responsible Officer	Update
			<p>Existing surplus capacity if used permanently to reduce the required size of a second Dargavel primary school, will require to be replaced as part of a renewal programme. The determination of the timing of that will be subject to work progressed as part of the strategic learning estate programme.</p> <p>Consequently, it has been assessed that any financial advantage from utilising Bishopton PS will be restricted to a temporary time value of money benefit and consequently will be relatively limited.</p> <p>In addition, there is also a risk that utilising Bishopton PS permanently removes its availability to provide supporting capacity to manage both a temporary peak that may arise from upper end educational demand scenarios and longer term upper end demand. There could be the risk that in such circumstances if Bishopton capacity was no longer available this would lead to higher overall costs over the longer term for the Council.</p> <p>The financial considerations and risks will be incorporated into the overall assessment scheduled to be reported as part of the Education & Children’s Services Board report in January.</p>
Set out overview in a report to the Education and Children’s Services Policy Board in respect to the potential long-term utilisation of Bishopton Primary School which will be subject to detailed consideration at an appropriate point in future	January 2024	Director of Children’s Services	Work to allow appropriate recommendation to be made is progressing in line with plans and scheduled to be reported to Board in January 2024. A paper was presented to Board in January 2024

Action	Target Completion	Responsible Officer	Update
years as actual long term demand trends increasingly emerge.			
<p>Bowles Report Recommendation 3</p> <p>As the Council progresses its plans to issue supplementary guidance on developer contributions for education it should seek to learn from other Councils in Scotland.</p> <p>A development the size of Dargavel is exceptional and would need its own modelling techniques. However, for smaller developments the Council should create an evidence base to calculate specific yield factors derived from recent developments in Renfrewshire. Such robust data will ease future negotiations.</p>			
Undertake a desk top review of other local authorities across Scotland and identify key best practice councils to engage.	June 2023	Head of Economy and Development	Completed
Complete detailed engagement with identified best practice councils arising from desk top research	Summer 2023	Head of Economy and Development	Detailed engagement completed with Fife, Falkirk and West Lothian councils.
<p>Complete data analysis exercise of a range of datasets of mixed historic sites across Renfrewshire to provide empirical evidence to support actual pupil yields to inform establishment of appropriate yield factors to be used in future contribution policy.</p> <ul style="list-style-type: none"> • Refresh % capacity of all schools (vs school rolls) • Sample research of Pupil Product Ratio (PPR) for developed housing sites (< 10 units) [min 10 site sample] • Sample research of PPR for developed housing sites (> 100 units)[min 10 site sample] • Sample research of PPR for established / mature housing development to provide longer term perspective (eg. 15 years old) (> 100 units)[min 4 site sample] • Identify individual schools where pupil capacity is above notional threshold (85%) 	October 2023	Head of Economy and Development	Work on this is now complete, agreed new draft planning guidance presented to March 2024 PCC Board.

Action	Target Completion	Responsible Officer	Update
<ul style="list-style-type: none"> Identify all known undeveloped housing sites in individual school catchments [Subset of 5] identify all housing sites with current "live" planning application Identify schools where it is anticipated intervention would be required to increase capacity based on potential future housing to be delivered over next 10 years to inform likely future developer discussions. 			
<p>Incorporate into the development of the draft contributions policy targeted to be presented to the Planning and Climate Change Policy Board in January 2024.</p>	<p>March 2024</p>	<p>Head of Economy and Development</p>	<p>Work on this is now complete, new draft planning guidance presented to March 2024 PCC Board.</p>
<p>Bowles Report Recommendation 4</p> <p>Council needs to work co-operatively with BAE. Unless the Council and BAE can work together to resolve the current problems, BAE may face accusations, whether founded or not and regardless of Council incompetence, that it has increased its profits at the expense of Council taxpayers.</p>			
<p>Response Objectives</p> <p>Secure legal ownership of suitable land to facilitate delivery of a second school within Dargavel Village as well as additional land next to existing school site to provide increased flexibility to meet potential future extension of the school and or establishment of greater outdoor space.</p> <p>Secure legal commitment from BAE to provide land remediation and associated infrastructure requirements as part of legal agreement at nil cost to the Council.</p> <p>Secure as part of the legal agreement certainty on consented planning numbers and any associated adjustments to s.75 agreement to reflect revised agreement.</p>			
<p>Secure with BAE agreement on Heads of Terms for allow for mutual governance approval from each organisation to inform detailed legal agreement drafting and final sign off</p>	<p>As soon as possible</p>	<p>Chief Executive</p>	<p>This was completed and approved by ILE Board end of August 2023</p>

Action	Target Completion	Responsible Officer	Update
	was targeted.		
Secure completed and signed legal missives to deliver in full the objectives outlined above to provide certainty and timing of availability of remediated and infrastructure proofed land to support wider school delivery planning and consultation arrangements that will be progressed by the Council team.	August 2023	Chief Executive	Legal missives concluded mid-September 2023
Proposed revisions to S.75 negotiated with BAE Systems were approved by ILE. Revised S.75 signed off by both the Council and BAE Systems to legally conclude matters.	August 2023	Head of Economy & Development	Approved by Planning and Climate Change Board August 2023
<p>Bowles Report Recommendation 5</p> <p>Corporate working and organisational culture - although I understand that the Council has sought to improve and strengthen corporate working in recent years, the evidence would suggest there is a long way to go; simply establishing corporate working groups is insufficient if staff are in a mindset of ‘not my problem’.</p> <p>The failure of management oversight, if symptomatic of the Council as a whole, would be deeply disturbing. The Council needs to consider a significant change programme, not just on the of issue of corporate working and personal responsibility, but also its organisational culture and values. It needs plans to build a stronger organisation where constructive challenge is welcomed and there is a clarity of what is expected of all of those in a leadership role.</p>			
<p>Response Objectives</p> <p>Provide assurance that established programme governance framework and operations of governance for other major capital investment programmes and specifically that the Bowles findings on the historic failings on the handling of Dargavel by officers are not representative of the Council’s current culture and approach to the management and delivery of major programmes.</p>			

Action	Target Completion	Responsible Officer	Update
<p>The Council is committed to living its values as a learning and collaborative organisation and post COVID was already in the process of re-establishing an Leadership Development programme for senior leadership teams and managers across the Council in recognition that this required to be reinvigorated post COVID and that there has been significant turnover in management and senior positions over the past three years and this would support growing and maturing the current culture and collaborative connections across the organisation.</p> <p>In response to the Bowles recommendations, the objective is to ensure the new Leadership Development programme is appropriately cognisant and reflective of the key learning points from the Bowles report and takes the opportunity to ensure its coverage seeks to re-enforce the development of skills related to governance, risk management, commercial risk, corporate working and culture etc and effectively utilises failures referenced in the Bowles report as key examples for learning throughout the programme. Collective reflection and learning of such significant failures – albeit historical – is recognised as an important element of building an effective future culture and ways of working across the organisation.</p>			
<p>Undertake a health check assessment on major capital programmes to provide reassurance in respect to all aspects of governance, control, reporting and management of programmes.</p>	<p>October 2023</p>	<p>Chief Executive supported by CMT</p>	<p>City Deal and Infrastructure Health Check report was submitted to CMT on 21 November 2023.</p>
<p>Put in place arrangements to deliver a comprehensive Leadership Development Programme (circa 12 months + programme) for chief officers and senior managers which amongst other things will cover and key areas referenced in the Bowles report in respect to governance, accountability, risk management, collaborative working, member officer relations etc.</p>	<p>Commence programme by September 2023</p>	<p>Director of Finance & Resources and Head of HR & OD</p>	<p>Contract engagement in place and resources secured from SOLACE Enterprises to support co-designed and co-delivered programme.</p> <p>Initial Chief Officer programme launch event occurred on 3rd October with focusing on personal resilience.</p> <p>The programme has delivered sessions focussed on:</p> <ul style="list-style-type: none"> • Effective Communications and Elected Member Relations • Programme Management, Leading and Navigating Strategic Change • Risk Management and Governance • Transformational Leadership • Delivering Corporate/Team Values and Vision

Action	Target Completion	Responsible Officer	Update
			<p>This first leadership development programme has now been concluded with an evaluation process underway. Attendance was good throughout the programme and for any officers that were unable to attend parts of the programme, they will attend these specific modules during the next cohort grouping to ensure completion of the full programme.</p> <p>The next 2 Cohorts will be run from April to around September and with up to 60 places available for our next tier of management. There will be some revisions to content and emphasis based on feedback from the initial sessions, however the key themes of the programme will remain unchanged.</p>
<p>Design and undertake an evaluation process of the Leadership Development Programme for Chief Officer cohort to inform required changes / adjustments to programme delivery for next management cohort.</p>	<p>March 2024</p>	<p>Head of HR and OD</p>	<p>Initial feedback was requested as part of the final workshop of this first programme. An evaluation request, designed in partnership with SOLACE, will be sent out to each of the participants asking if their knowledge has increased, if they feel more confident and informed and what changes, if any, would participants suggest for the next cohort. The formal evaluation will be sent out w/c 20/02/24 and will have a 2-week completion window. There will a further evaluation on what changes have been made as a result of the programme will also be carried out 6 months each cohort completion.</p>
<p>Bowles Report Recommendation 6</p> <p>Risk management</p> <p>From documents I have seen the Council was unaware of the scale of risk it was taking in the calculation of pupil numbers. The identified risk in Council documents related to providing the school on time, not that the size of the school may prove to be inadequate. The failure to identify that risk has had two consequences; first the Council has been slow to react to the increase in pupil numbers and second the Council did not negotiate with BAE with that risk in mind.</p>			

Action	Target Completion	Responsible Officer	Update
The Council needs to review how it both identifies risk and manages it.			
Response Objectives Progress actions to provide reassurance in relation to the Council’s current risk management approach, in particular how this is approached, deployed and managed as part of major projects as well as considering and assessing the seniority / appropriateness of officer involvement and related skills across officers involved in the process.			
A review of risk profiles across all service departments to ensure visibility of all risks and confirmation of where certain risks are being monitored if outwith the standard Risk Reports to the Audit, Risk and Scrutiny Board (i.e., Health and Safety Planning Groups, Service Improvement Plans etc)	October 2023	Director of Finance and Resources	Risk report submitted to Audit, Risk & Scrutiny Board as planned on 6 November 2023.
A review of the ‘service risk representative’ roles in each service department to ensure the representatives who sit on the Corporate Risk Management Group are sufficiently involved in risk matters within the service, to feed this into the Corporate Risk Management Group and that they also have authority within the service to provide challenge as a ‘critical friend.’	October 2023	Director of Finance and Resources	Action completed. CMT agreed (10 October 2023), that each Director will nominate a Head of Service and one other colleague to support the Head of Service in the role going forward.
Delivery of a project risk management workshop specific to the planned new primary school in Dargavel (complete)	August 2023	Director of Finance and Resources	Workshop delivered covering nature of project risks, risk changes over lifecycle of the project; reminder of Council PM framework and PMU support; key issues re good governance.
Delivery of project risk management training with all PMU colleagues (in a train the trainer format) so colleagues are delivering this as part of project kick-offs to support a more risk focussed culture in the organisation.	September 2023	Director of Finance and Resources	This was completed on 12/10/2023. PMU staff received a ‘train the trainer’ session to enable them to cover running risk awareness sessions at project kick-offs to support a more risk focussed culture in the organisation.

Action	Target Completion	Responsible Officer	Update
Undertaking a 'health check' of project management arrangements across the council to ensure governance, management, reporting and risk management is appropriate to the scale of the project.	November 2023	Director of Finance and Resources	Compliance review of all PMU supported projects complete. All projects demonstrated a satisfactory level of risk governance and management.
An update to the risk management course on iLearn and consideration of whether it should be a mandatory course.	December 2023	Director of Finance and Resources	The course is now developed and ready to be launched to relevant staff on iLearn. In addition, face to face training of a new "Who's risk is it anyway" half day course is also being delivered in February and May.
Embed and deliver risk management training into the new leadership development programme that is currently under development, particularly in relation to commercial risk	December 2023	Director of Finance and Resources	Session delivered 12 December 2023
Reviewing governance documents to ensure delegations in relation to liability caps are clear and unambiguous.	December 2023	Director of Finance and Resources	Consultation with Head of Corporate Governance concluded that governance documents do not require amendment, but rather, more training would be required on what was expected within existing delegations. The training was delivered to CMT on 28 November 2023. Governance refresher training sessions have been delivered to every department senior management team in January.
Deliver a targeted risk management development day for Chief Officers:- <ul style="list-style-type: none"> • Project risk management (and risk simulation exercise) • Risk horizon scanning and sustainability (the Global Risk Report) 	December 2023	Director of Finance and Resources	The training session has been prepared and was delivered to CMT on 28 November 2023.

Action	Target Completion	Responsible Officer	Update
<ul style="list-style-type: none"> Liability caps and their implications 			
<p>It is recognised that Dargavel Village has a significant amount of housing development yet to be delivered (circa 2000 housing units over a 10 year period) and therefore many of the associated risk that existed at the beginning of the development continue to exist today albeit there is live data to inform future projections from the first circa 2,300 units that have been delivered. Manage ongoing education demand risk relating to Dargavel through: The Council therefore continues to face risk and uncertainty in relation to accurately projecting the scale and timing of future education demand which will continue to have inherent uncertainty and risk. In recognition of this the Council will continue to progress the following actions to manage and mitigate this risk:-</p> <p>Securing robust long term demand projections which provide both a core projection, potential upper scenario and a long term view of the potential scale and timing of short term peak demand to inform decisions on capacity provision.</p> <p>Identify now a range of flexible options that are and will remain available to in future years to deliver, if required additional capacity (both temporary capacity and permanent long term capacity) to ensure the Council can be reassured of being able to respond appropriately to the potential for upper end demand scenarios and or temporary demand peaks to emerge.</p>	<p>September 2023</p> <p>January 2024</p>	<p>Director of Children’s Services</p>	<p>Further updates will be completed in this respect for updated datasets available from November registration data and recently released NRS Census data</p> <p>Based on data and a range of scenarios, flexible additional capacity options have been outlined and shared with relevant boards.</p>

Action	Target Completion	Responsible Officer	Update
<p>Establish process and arrangements to support and provide detailed monitoring and updates to projections for updates to actual data sets to facilitate a continual re-assessment of longer term trend and likely requirements / decision point required in relation to deployment of potential additional interventions.</p>	<p>January 2024</p>		<p>A schedule is in place with timelines for detailed monitoring and updates to projections and actual data. This will ensure continual re-assessment of long term trends and likely requirements / decision points required.</p>
<p>Bowles Report Recommendation 7</p> <p>Whilst protecting the integrity of the planning process, the Council needs to ensure the appropriate involvement of members in such developments.</p> <p>Additional Council Motion Council agrees that in light of the Independent External Review of Dargavel that there is a requirement to convene a cross party body to discuss and review existing governance arrangements of Renfrewshire Council.</p>			
<p>Response Objectives</p> <p>Assess the extent to which major investment projects have provided sufficient engagement with elected members through both formal governance routes as well as through briefing sessions, engagement sessions, group presentations, site tours etc. Identify any adjustments or improvements required moving forward.</p> <p>Provide officer support to a cross party group to of elected members to agree the remit and progress a discussion and review of the Council’s formal governance arrangements in line with the motion approved.</p> <p>Carry out an assessment of the Audit Risk and Scrutiny Board against CIPFA’s published good practice guide for audit committees.</p>			

Action	Target Completion	Responsible Officer	Update
Undertake a health check assessment on major capital programmes to provide reassurance in respect to extent to which elected member involvement has been appropriately secured through formal governance reporting as well as via other appropriate informal engagement routes	October 2023	Chief Executive supported by CMT	City Deal and Infrastructure Health Check report was submitted to CMT on 21 November 2023. Other programmes to be reported to CMT through regular scheduled portfolio update sessions.
Support Council Leader and other nominated elected members to determine a review remit, progress the review and develop suitable recommendations.	March 2024	Head of Corporate Governance	The Cross Party Working Group has been established and met five times. A report was submitted to the Council Meeting on 29 February 2024 setting out the findings of the review.
<p>Bowles Report Recommendation 8</p> <p>Public confidence</p> <p>These recent events and the matters described in this report will dent public confidence in the Council. The Council should work in an open and transparent manner in the resolution of these issues and particularly with the residents of Dargavel, who have legitimate concerns about the implications for their children during both their primary and secondary education.</p>			
<p>Response Objectives</p> <p>The key aim has been to provide straightforward messaging and up to date sitreps to ensure publics (and council representatives) have the most up-to-date position and the complexity of the issue is explained in a simple and honest way and that parental/carer concerns in respect to the school and educational environment are able to be appropriately discussed through structured engagement arrangements with the parent councils with appropriate agreed actions taken forward.</p> <p>The strategy has been designed to:</p> <ul style="list-style-type: none"> - Improve the flow and regularity of information to parents and carers and the wider Dargavel community, so they are first to hear about decisions impacting their community. - Ensure parents and carers have access to all projection data available to the council. 			

Action	Target Completion	Responsible Officer	Update
<ul style="list-style-type: none"> - Introduce direct communication channels with Dargavel residents, enabling all sections of the community to engage on matters that are important to them and making sure the latest information is accessible and easy to find. - Provide residents with a feedback loop to enable them to ask questions of the council in relation to the development and have questions answered quickly. - Include the community in formal planning and design of a new primary school and high school extension. <p>It is recognised that effective communication and engagement is important to building a new relationship between the Council and the Dargavel community, but ultimately it will take the delivery of the solution and investment in long term engagement to reduce local anxiety and fully rebuild trust and confidence in the Council.</p>			
<p>Develop communication plan to drive tactical engagement, ensuring the Dargavel community and specifically parents and carers kept updated on progress and the decisions being made by Council Boards.</p>	<p>November 2022</p>	<p>Head of Marketing and Comms</p>	<p>The strategy has directed media and stakeholder engagement in relation to council decisions pertaining to Dargavel, the initial announcement and short-term mitigation arrangements, and the publication of the Independent external review by David Bowles. The specific activities delivered include:</p> <ul style="list-style-type: none"> • Arranging and hosting two parent and carer meetings, attended by council officers and more than 220 parents or carers. • Attending several parent council meetings with all primary schools and PMHS to support direct engagement, discussion on key activities, immediate estate decisions in respect to deployment of modular classrooms and post occupancy adjustments at Dargavel Primary, sharing and discussion of revised projection data and modelling, key council decision points, independent review outcomes. • Attending several community meetings from community council, Community Liaison Group as well as supporting coordination and delivery of wider community representative

Action	Target Completion	Responsible Officer	Update
			<p>round table session to maintain ongoing engagement, sharing of information and data sharing.</p> <ul style="list-style-type: none"> • Updating parents and carers at Dargavel Primary on progress and all reports to Council Boards and decision making in relation to immediate solutions to address capacity issues at Dargavel/ • Updating Bishopton Community Council on progress above. • Responding to media enquiries, requests for interview and ensuring the media were proactively updated on progress. • Ensuring the wider area stakeholders were kept up to date on progress – this includes community representatives, wider Parent Council groups and local and national politicians. • Maintaining updated information on the council website • Delivered a creative partnership with Glasgow School of Art and Dargavel Primary School to support pupils design the interiors of the new modular classroom block.
<p>Deliver a revised comms and engagement strategy to coincide with the return to school period along with timing of key milestone points in relation to post independent review and moving towards confirmation of progress with BAE systems and moving more significantly into a delivery phase. This will ensure long term engagement process continues to build pro-active and positive engagement to continue to re-establish trust and confidence across the Dargavel community.</p>	<p>August 2023</p>	<p>Head of Marketing and Comms</p>	<p>The Dargavel communication and engagement strategy was reviewed following the publication of the Bowles Report. The strategy covers the development of long-term solutions to increase primary and secondary capacity. The key aim has been to provide straightforward messaging and up to date sitreps to ensure publics (and council representatives) have the most up-to-date position and the complexity of the issue is explained in a simple and honest way. We committed from the outset to ensure those members of the community directly impacted (and their representatives) are first to hear about the steps being taken to deliver a solution and the decision-making process involved. The strategy has been designed to:</p> <ul style="list-style-type: none"> • Improve the flow and regularity of information to parents and carers and the wider Dargavel community, so they are

Action	Target Completion	Responsible Officer	Update
			<p>first to hear about decisions impacting their community. Ensure parents and carers have access to all projection data available to the council.</p> <ul style="list-style-type: none"> • Introduce direct communication channels with Dargavel residents, enabling all sections of the community to engage on matters that are important to them and making sure the latest information is accessible and easy to find. • Provide residents with a feedback loop to enable them to ask questions of the council in relation to the development and have questions answered quickly. • Include the community in formal planning and design of a new primary school and high school extension. <p>Activity delivered from October 2022 to present includes:</p> <ul style="list-style-type: none"> • Planned and hosted 2 public meetings • Monthly updates to the council website • 13 update letters issued to parents and carers at Dargavel Primary School and shared with community stakeholders. • 3 proactive media updates and the handing of almost 50 media enquiries to ensure the council’s right of reply - including arrangements for broadcast interviews. • Ongoing Elected Member briefings and MP/MSP briefings to ensure all political representatives are kept up to date on matters relating to the Dargavel Community. • Following publication of the Review, individual meetings took place with four local community representatives who were interviewed for the Review to include next steps. Ongoing engagement continues with two

Action	Target Completion	Responsible Officer	Update
			<p>representatives to provide a sounding board for communication and engagement.</p> <ul style="list-style-type: none"> • August 4, the council’s senior team attended a Round Table Meeting with Bishopton Community to discuss education provision and leisure and recreation provision. • From August, introduced a new opt-in community newsletter, promoted locally to encourage resident sign up. • Established the Park Mains Liaison Group, attended by the Parent Council Chairs of all Park Mains catchment primary schools, to ensure we can collectively plan the high school extension and effectively engage with the wider school. • Space Planning Activity for Dargavel Primary School • Preparation of communications plan to encourage community engagement (those directly impacted and those affected) with the forthcoming statutory consultation, to be launched in January.
<p>Establish a new parent council liaison group to provide a single PC forum (at the request of PC chairs) to provide a streamlined opportunity for consistent engagement and communication with the whole PC community for all schools associated with Dargavel / Bishopton and PMHS and all feeder primaries.</p>	<p>August 2023</p>	<p>Head of Education</p>	<p>Group has been established and has met following school summer break with positive feedback from Parent Council Chairs with engagement to date.</p>
<p>Establish regular opt-in digital community newsletter to facilitate regular communication updates direct to interested members of the community.</p>	<p>August 2023</p>	<p>Head of Marketing and Comms</p>	<p>Take up of opt-in digital channel newsletter is currently sitting at over 500 and it is expected that this will continue to grow in the coming months.</p>

CROSS PARTY WORKING GROUP AGREED ACTIONS			
The content of the Protocol for Relationships between Political Groups, Elected Members and Officers be refreshed.	February 2024	Head of Corporate Governance	The Revised Protocol was approved at the Council Meeting of 29 February 2024
A health check of all major projects will be completed and reported through the Audit, Risk and Scrutiny Board	March 2024	Chief Executive	This has separately been reported to the ARS Board as part of the independent review action plan
A structure chart for all Council directorates should be prepared and circulated to all Elected Members. This should be regularly updated and recirculated as necessary.	March 2024	Chief Executive	The structure chart was circulated to all Elected Members, and the first updated version was issued in March



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Chief Executive

Heading: Local Government Benchmarking Framework 2022/23

1. Summary

- 1.1 The Local Government Benchmarking Framework (LGBF) is a high-level benchmarking tool which allows local authorities to compare their performance across a wide range of key service areas such as education, housing, and adult social care. Renfrewshire Council has participated in the development of the LGBF since its inception in 2010 and the framework has expanded to comprise 108 indicators. The purpose of the Framework is to support evidence-based comparisons and encourage shared learning and improvement. A report on performance against the indicators is provided to the Audit, Risk and Scrutiny Board each year following publication of the LGBF Annual Report by the Improvement Service. This year's national report was published at the end of February 2024.
- 1.2 The Improvement Service have changed the 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. From April 2024, publication will be on a monthly basis.
- 1.3 This report provides an overview of Renfrewshire's performance in relation to the LGBF for 2022/23, as well as outlining the wider context and trends for local authorities across Scotland. Appendix 1 shows Renfrewshire's performance across the 80 indicators for which data is currently available, and provides a comparison with the two previous years and with the relevant family group of local authorities (i.e. local authorities with similar characteristics).

- 1.4 The Improvement Service provides an online dashboard which allows users to view and interact with the data. It allows comparison between a council and the national average, and with the family group. Previously, the IS ranked each council and published these rankings, but have moved away from this practice. Whilst rankings can be helpful in understanding how similar councils perform, they do not take context into account (for example, local policy priorities, or council structures). They also infer particular judgements, such as cheapest equalling best.
- 1.5 In order that elected members can have some insight into improvement relative to other councils, officers have calculated rankings and included in the data in Appendix 1. It should be noted that it is possible for performance to improve in real terms but for this not to be reflected in rankings because other councils have also improved.
- 1.6 There are 28 indicators for 2022/23 still to be published. For those which are available, Renfrewshire has performed as follows in terms of the LGBF:
- 36 indicators have improved performance;
 - 44 indicators have falling performance;
 - 41 indicators maintained or improved their ranking;
 - 39 indicators have fallen in the rankings;
 - 23 indicators are ranked in the top 8 best performing councils for that measure;
 - 15 indicators are ranked in the 8 lowest performing councils for that measure;
- 1.7 Renfrewshire Council actively contributes to national discussions and learning on the Local Government Benchmarking Framework and uses it to identify opportunities to explore areas of challenge and of best practice.
- 1.8 The Council also publishes its statutory Public Performance Reporting document on the Council's website. Performance information gathered through the LGBF is included as part of the report which allows our residents to understand how the Council is performing, relative to other Councils. Services also publish performance information regularly through operational reports and updates on Service Improvement Plans and the Council Plan.

2. Recommendations

- 2.1 It is recommended that the Audit, Risk and Scrutiny Board notes the contents of the report.

3. Background

- 3.1 All Scottish local authorities participate in the Local Government Benchmarking Framework (LGBF), which allows councils to compare their performance across a suite of indicators, including costs and performance of key council services, and levels of public satisfaction. Whilst there are always different views on the nature and calculation of specific indicators, the framework provides a tool for the Council

to consider its performance in relation to delivering Best Value, as well as a platform for learning and sharing good practice. It is used in conjunction with other benchmarking tools, data and information that Council services use to assess performance, such as service key performance indicators, service improvement outturn reports, national and local surveys, inspections, and audits.

3.2 There are currently 108 indicators in the Framework, which cover the majority of council services across ten categories:

- Children's services;
- Corporate services;
- Adult social care;
- Culture and leisure services;
- Environmental services;
- Housing services;
- Corporate asset management;
- Economic development;
- Financial sustainability;
- Tackling climate change.

3.3 In 2023, the Improvement Service moved to more frequent data releases, and this report covers the last two data releases, which have provided 2022/23 data for 80 indicators. In previous years, data was embargoed by the Improvement Service until the publication of a national overview, though Councils would be given access prior to publication in order to carry out verification. This is no longer the case, and data is made available to councils and the public at the same time. The Council still undertakes accuracy checks of the data.

3.4 The January 2024 release includes three new climate change indicators:

- CO² emissions from transport per capita;
- CO² emissions from electricity per capita;
- CO² emissions from gas per capita.

The most recent year for which data is available on the new indicators is 2021/22. More information is provided in Section 5 of this report.

3.5 The LGBF provides a useful means of comparing relative performance across all Scottish councils but like all performance information, it should be used with caution, with due consideration given to local priorities and investment decisions, and differences in council structures. It does not represent the full range of council service delivery.

4. National Context

4.1 Alongside the performance data, the Improvement Service publishes a national overview report each year, highlighting key trends across Scotland and considering local variation. The 2022/23 report has similar themes to last year's report though

there is less of a focus on the pandemic and more of a focus on cost-of-living issues and inflationary pressures impacting both organisations and individuals.

- 4.2 The national report once again leads with a message about financial challenges in local government, noting that “the financial gap between councils’ income and expenditure has increased by over a third in 2022/23”. The report points to the need to progress the ambitions of the Verity House Agreement as key to supporting long-term financial sustainability. The report also notes the disproportionate reductions in particular service areas in order to protect social care and education.
- 4.3 The report notes that demand for services continues to rise, with increasing poverty and financial hardship one driver of this. The Improvement Service highlight indicators on demand for Scottish Welfare Fund grants and Discretionary Housing Payments as evidence of this. At the same time, workforce pressures remain; the report notes that councils are struggling to recruit and retain the staff needed to provide the services communities rely on. Data indicates that staff absence levels are continuing to rise, exacerbating shortages.
- 4.4 The national report highlights the impact of these workforce challenges in social care, which are adding to the existing pressures associated with an ageing population. They highlight indicators which show a reduction in the number of care at home hours delivered and in the number of people receiving personal care at home.
- 4.5 The report does note some signs of post-pandemic recovery, with some educational attainment measures showing improvement on pre-pandemic levels.
- 4.6 Overall, the report finds that councils are continuing to demonstrate improvements despite the significant challenges being faced. Nonetheless, the Improvement Service note concern that the decisions now needed on service delivery in the current operating context will make it more difficult to continue delivering improvements.

5. Overview of Renfrewshire’s Performance

- 5.1 This section provides an overview of Renfrewshire’s LGBF performance in relation to our Council Plan themes, and by theme, with a focus on pandemic recovery and on cost measures. Appendix 1 provides the Council’s data, ranked position, the Scottish average, and the family group range for all the indicators.
- 5.2 As noted in 1.5 above, Renfrewshire Council ranked in the top eight performing councils for 23 indicators. Areas of strong relative performance include delayed discharges from hospital, recycling, road maintenance and completion of non-emergency housing repairs. There are 15 indicators ranked in the bottom eight performing councils and some areas identified for improvement include staff sickness absence, business start-ups and procurement spend with local businesses.

- 5.3 The list of indicators with falling performance includes eleven cost indicators (a more expensive service presents as falling performance in the LGBF framework) and six educational tariff score measures which are not comparable with the previous year due to differing assessment methods.
- 5.4 It is important to note that a further nine of the remaining 28 indicators with falling performance changed by less than 1%; this includes town vacancy rates, gross rent arrears, spend on self-directed support, and the collection rate for council tax.
- 5.5 More detail on specific indicators is covered below under each of the Council Plan themes.

Understanding Cost Indicators and Performance

- 5.6 The approach taken by the Improvement Service in relation to LGBF rankings on cost measures (of which there are 18) is to consider 'cheapest' as 'best performing'. As such, any consideration of relative and absolute performance must take account of local policy decisions which target investment in priority areas. In Renfrewshire, current examples would be the investment in roads and waste. Similarly, differences in the structure of every council can also account for variation; an example of this would be indicator CORP1 which shows support services as a percentage of expenditure. In Renfrewshire, the model of centralised support means that more staffing costs are captured in that figure than in councils where each operational service has its own support staff.
- 5.7 Investment in roads has been a priority for the Council in recent years and this is demonstrated by the cost per kilometre of road, which is much higher than the average. The measures of road conditions look at the proportion requiring maintenance treatment and Renfrewshire out-performs the Scottish average by some distance for all four classes of road as well as showing continuous improvement in recent years.
- 5.8 The cost of sports attendances has fallen, and this in part reflects continued recovery from the pandemic, which has allowed for an increase in attendances, particularly for club sport. Targeted work to promote low-cost access to pools for children and families has also driven up attendances and therefore reduced the per-attendance cost. Demand remains constant for these services.
- 5.9 The cost of planning and building standards per planning application has risen in 2022/23. This is due to a reduction in planning applications since the previous year, meaning that the cost is spread across fewer applications. The level of applications is not within the Council's control.
- 5.10 The indicator ENV5 Cost of Trading Standards and Environmental Health per 1000 population also includes the cost of money advice services, which are not provided by all local authorities. In Renfrewshire, Trading Standards and Environmental Health

costs also appear higher than other areas because they include other service costs including the Wardens Service and CCTV.

- 5.11 It should be noted that cost measures only present part of an assessment of performance and alone, they should not be perceived to equate to quality.

Understanding Customer Satisfaction Measures

- 5.12 The LGBF reports on seven customer satisfaction measures, and uses the Scottish Household Survey (SHS) as its source for these indicators. Because of very low sample sizes once the survey is broken down to local authority level, the measures use an average over the most recent three year period; the 2022/23 figures are therefore an average of the period 2020/21, 2021/22 and 2022/23. This still gives a sample size of only around 450 people from Renfrewshire surveyed over a three year period, and reflect a person's perception; the person may or may not use the service they are being asked about. As the respondents are different each time, it is not possible to state whether a person's perception improves or worsens over time.
- 5.13 As well as the small sample size per local authority, and the use of value judgements rather than measurable quality, there are two further caveats to be considered when using SHS data. The first is that the LGBF uses the figures for those who actively express satisfaction, rather than those actively expressing dissatisfaction – this is relevant because many people state that they have no view. The second is that SHS statistics are provided with a note of the sampling error, which tells users how much margin of error there is with the figure depending on the estimate and the sample size. As an example of how this affects the data, consider the measure CHN10 Percentage of adults satisfied with local schools. In 2022, the SHS surveyed 140 people across Renfrewshire and 57% said they were satisfied with local schools. Another 39% said they were neither satisfied or dissatisfied, and only 5% (7 people) said they were dissatisfied. If the indicator reported on dissatisfaction rather than satisfaction, it would give a different impression. For that same indicator, the SHS tell us that the sampling error for a group of that size is between 4.5 and 5.5. That means they consider that the true figure, if the sample were extrapolated to the whole population could be as high as 10.5% but could equally be as low as zero.

Council Plan Themes: Place

- 5.14 Indicators relating to Renfrewshire's transport infrastructure show that the condition of roads is better than average, as measured by the percentage which require maintenance treatment; Renfrewshire ranks in the top 6 of councils for three out of four categories of road. Investment in roads remains considerably higher than the Scottish average (at almost £20,000 per kilometre in 2022/23, compared with £12,844 per kilometre).
- 5.15 Satisfaction with street cleaning, as measured by a relatively small sample in the Scottish Household Survey, is below what would be expected given the independent

measure of street cleanliness indicates that that 93.3 of Renfrewshire streets monitored in 2022/23 met the required standard; this is higher than the national average of 90.6% of streets.. Officers are considering how this perception can be explored further given the low sample size.

- 5.16 The average time to process business and industry planning applications increased by almost four weeks this year, from 7.96 weeks to 12.94 weeks. This compares with a national average of 12.04 weeks. This measure was impacted significantly by staff absence and vacancies within the team. Recent recruitment coupled with improvements to the case management system should result in reduced processing time in the future. Processing time is also impacted by the Council's legal obligation to seek consultation responses from external stakeholders including the Scottish Environment Protection Agency (SEPA) and Transport Scotland, and officers have no control over the time taken to provide these. Renfrewshire's performance has previously been better than the Scottish average.

Council Plan Themes: Economy

- 5.17 Renfrewshire Council continues to perform well in relation to employability support, with 18.5% of people taking part in programmes in 2022/23 moving in to work. This compares favourably with a Scottish average of 12.9%. This indicator had a spike in performance in 2021/22 due to the availability of short-term Kickstart funding, which was targeted at youth employment and was very successful in Renfrewshire.
- 5.18 There has been a slight increase in the proportion of Renfrewshire Council procurement spend with local businesses; this has risen from 18.9% in 2021/22 to 19.3% in 2022/23. It remains below the national average, which is 29.6%. Almost £46m was spent with local businesses in 2022/23 and increasing this remains a key element of our Community Wealth Building work. Procurement strives to ensure opportunities are accessible to the local supply chain, for example through lotting tender opportunities, and work closely with Economic Development to provide support to local businesses and encourage them to bid for public sector contracts. Over the last two years, there have been a number of 'Meet the Buyer' events for local businesses, providing information on the tendering process for public sector contracts and opportunities to meet with companies looking for subcontractors to work on large Council capital works. It is hoped the impact of this will lead to an improvement in this indicator. The Council's updated Standing Orders Relating to Contracts have specified that wherever feasible, three-quarters of businesses invited to quote for contracts from £25,000 to £50,000 for goods and services and £500,000 for works should be local. As this change took place in June 2023, any impact will not yet show up in the data.
- 5.19 In 2022/23, there were 11.6 business start-ups per 10,000 population, compared with 14.9 in 2021/22 and a current national average of 14.3. Business Gateway are working with similar numbers of people, but are finding that fewer are taking the final step and setting up a business. One factor in this may be the current job market in

Renfrewshire and the availability of jobs, with people opting to take up better paid employment rather than take a risk on self-employment.

- 5.20 Town vacancy rates have increased slightly from 17.7% to 18%. The figure continues to be impacted by the approach to re-letting units in the Paisley Centre ahead of its redevelopment, namely the deliberate strategy to leave units vacant rather than re-market them.

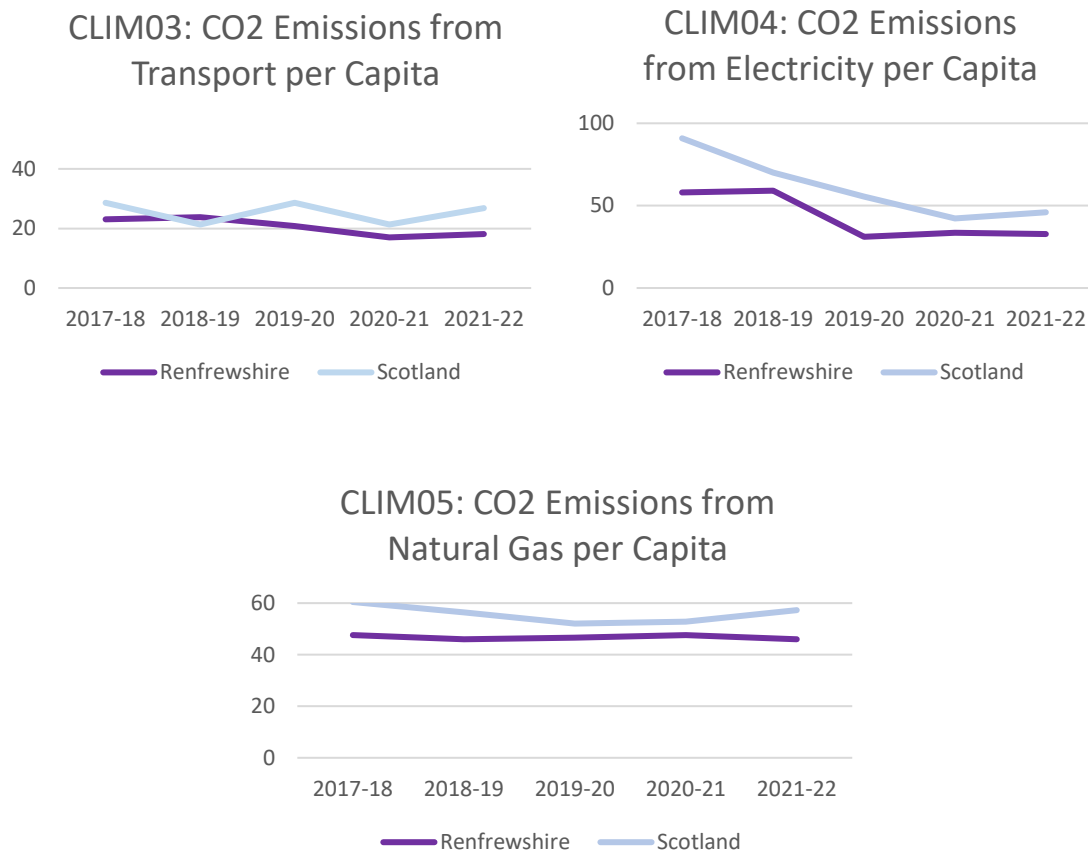
Council Plan Themes: Fair

- 5.21 In the national report, the Improvement Service have noted what they consider to be the impact of cost-of-living pressures on LGBF indicators. In Renfrewshire the proportion of rent arrears relative to all rents due in the year has increased, and this is in line with a national trend. Arrears rose from 6.42% of rents due in 2020/21 to 7.99% in 2021/22 and 8.6% in 2022/23. This is still below the national average of 9.6%. In 2023, the Council introduced a Tenant Support Fund which can provide assistance with rent payments to tenants who fit the criteria. Tenants are also signposted to Advice Works, who can assist with benefit checks and income maximisation.
- 5.22 Renfrewshire Council dealt with more than 9,500 crisis grant applications in 2022/23, an increase of more than 500 on the previous year. The internal target for processing these is 2 days and this is being met; the LGBF measure is the percentage of decisions within 1 day and performance is lower than the previous year, at 83.3%. This does mean that the majority of crisis grants are still being processed within a single day despite rising applications. Most Community Care Grants – 90.1% in 2022/23 – are processed within the target 15 days, and Renfrewshire's performance is above the national average for that measure.
- 5.23 The percentage of people aged 65 and over who require long-term care and receive personal care at home has increased from 60.9% in 2021/22 to 63.1% in 2022/23. The service has been able to meet increased demand for services arising from hospital discharges however this remains extremely challenging.

Council Plan Themes: Green

- 5.24 Three new climate change indicators have been introduced to the LGBF dataset, covering CO₂ emissions from transport, electricity and gas. Whilst there is no data for 2022/23 yet, it is worth noting the trends to date; data has been provided for the period 2017/18 to 2021/22. These indicators include all emissions within the local authority area, regardless of whether they are within the scope of local authorities to control.
- 5.25 The graphs below show the trend for Renfrewshire and Scotland and show downward trends in all three categories of emission. They also show that Renfrewshire has lower levels of CO₂ emissions than the national average. More

detailed data relating to climate is reported to Board as part of the Council’s RenZero programme and through the statutory requirement to report on the Public Bodies Climate Change Duties annually.



5.26 Renfrewshire continues to perform well in relation to waste recycling, with 54% of household waste recycled, compared with a Scottish average of 43.3% and exceeding pre-pandemic levels. There has been a national improvement, with twelve councils now recycling at least half of household waste (compared with nine in 2021/22).

Council Plan Themes: Values

5.27 Staff absence continues to be an area of focus for the Council, and is an issue being experienced by all councils in Scotland. The average days lost per member of teaching staff rose from 5.9 in 2021/22 to 7.4 in 2022/23. Renfrewshire has been consistently above the national average in recent years. For non-teaching staff, the average days lost rose from 13.2 to 15.2. The LGBF data does not include Covid-related absences, but these will be factored in from 2023/24. The updated Managing Absence policy is one way in which the Council is targeting work to improve absence rates alongside a suite of updated policies and health and wellbeing supports.

5.28 The gender pay gap in Renfrewshire Council has continued to narrow and is now at 0.5%, down from 2.29% in the previous year. Recent pay deals which have enhanced earnings for the lowest paid staff, who are more likely to be women working in specific job roles, will have contributed to the narrowing of the gap.

5.29 Strong joint working has contributed to the continued minimisation of delays for patients leaving hospital through good discharge planning between acute services and social care. Renfrewshire continues to be one of the strongest performing areas in Scotland, with 266 days lost to delayed discharge per 1000 population over 75, compared with a national average of 919.1 days. There are also a range of services which support people to remain in the community and prevent hospital admissions and readmissions. This strong performance does place pressure on the system in terms of organisational resources to facilitate discharge when recruitment and maintaining service capacity are challenging.

Council Plan Themes: Improving Outcomes for Children and Young People

5.30 Following a return to the standard approach to assessment after two years of the SQA's Alternative Certification Model, all local authorities have experienced drops in tariff scores (which are a measure of educational attainment). Renfrewshire continues to perform well and the overall average total tariff per pupil is above the national average, at 969.58, compared with 915.46. The LGBF dataset also provides tariff scores by relative deprivation, using SIMD quintiles. These indicators show that Renfrewshire continues to out-perform the national average for all but the pupils living in the least-deprived areas. There remains ongoing tracking of pupil achievement across the senior phase, with targeted interventions and a flexible curriculum model designed to maximise attainment for all pupils.

5.31 There has been a widening in the attainment gap for literacy, largely due to a decline in talking and listening attainment in P1. The indicator has been reported since 2018/19, when it was 20.44%; due to the pandemic it was not collected in 2019/20, widened to 28.53% in 2020/21, reduced to 20.89% in 2021/22 and has widened again to 26.37% in 2022/23. The gap for numeracy has narrowed slightly to 17.93% and has almost returned to pre-pandemic levels.

5.32 There is a general trend towards falling school attendance when figures are compared with the last full pre-pandemic year of 2018/19. All councils in Scotland have attendance rates between 88% and 93%, compared with a range of 91.2% to 95.2% in 2018/19. Renfrewshire's average attendance rate in 2022/23 was 90%, which is in line with the Scottish average.

6. Monitoring and reporting of LGBF

6.1 The performance of the LGBF indicators will continue to be monitored by the Corporate Management Team, through service improvement planning processes and through further benchmarking activities to develop and share best practice. A report on the LGBF will continue to be submitted to the Audit, Risk and Scrutiny Board annually to review performance and monitor progress.

- 6.2 Renfrewshire Council publishes its statutory Public Performance Reporting document on the Council's website in March each year. Relevant performance information gathered through the LGBF is included as part of the report.

Implications of this report

1. **Financial** – No direct implications though the report includes cost-based measures.
2. **HR and Organisational Development** – no direct implications from the report but there are several indicators relating to staff.
3. **Community/Council Planning** – the indicators contribute to our understanding of performance in relation to Community Plan and Council Plan themes.
4. **Legal** – none
5. **Property/Assets** – no direct implications but the report references indicators relating to council assets.
6. **Information Technology** – n/a
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 because it is for noting only.
8. **Health and Safety** – none
9. **Procurement** – no direct implication but the report includes details of an indicator relating to the Council's procurement spend.
10. **Risk** – none
11. **Privacy Impact** – none
12. **Cosla Policy Position** – the LGBF framework represents a joint commitment by SOLACE (Scotland) and COSLA to develop better measurement and comparable data to target resources and drive improvements.
13. **Climate Risk** – no direct implications but the report includes measures relating to CO² emissions.

List of Background Papers: None

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Appendix 1: Renfrewshire's 2022/23 data

As noted in the main report, LGBF data is now published quarterly. This appendix includes only those indicators for which 2022/23 data is available.

Family Groups allow comparisons and encourage discussions between similar councils. Renfrewshire is currently in the following family groups:

- Family Group 3 for population type, which includes Children Services, Adult Social Care and Housing Services – Clackmannanshire, Dumfries & Galloway, Falkirk, Fife, Renfrewshire, South Ayrshire, South Lanarkshire, and West Lothian.
- Family Group 3 for area, which includes Corporate Services, Culture and Leisure, Environmental Services, Corporate Assets, Economic Development, Financial Sustainability, Tackling Climate Change – Angus, Clackmannanshire, East Renfrewshire, Inverclyde, Midlothian, Renfrewshire, South Lanarkshire and West Lothian.

Children's Services

16 of the 32 indicators have 2022/23 data available. Six are ranked in the top quarter, two are ranked in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
CHN1 Cost Per Primary School Pupil	12	8	12	£5,960.00	£6,059.00	£6,703.36	£6,862.59	£6576.77 (Falkirk) to £7121.51 (West Lothian)	3
CHN2 Cost per Secondary School Pupil	2	1	5	£7,010.00	£7,040.00	£7,805.75	£8,481.78	£7805.75 (Renfrewshire) to £9064.09 (Clackmannanshire)	1
CHN3 Cost per Pre-School Education Registration	8	9	8	£8,230.00	£9,578.00	£9,839.22	£11,007.90	£9318.76 (West Lothian) to £12904.12 (Clackmannanshire)	3
CHN12a Overall Average Total Tariff	7	9	10	1058	1037	969.58	915.46	1021.8 (Falkirk) to 764.89 (Clackmannanshire)	5
CHN12b Average Total Tariff SIMD quintile 1	9	7	6	700	743	695	658	723 (South Lanarkshire) to 477 (Dumfries & Galloway)	2
CHN12c Average total tariff SIMD quintile 2	10	12	10	898	870	830	781	925 (South Ayrshire) to 678 (Fife)	4

CHN12d Average total tariff SIMD quintile 3	6	6	4	1070	1055	999	905	999 (Renfrewshire) to 665 (Clackmannanshire)	1
CHN12e Average total tariff SIMD quintile 4	4	7	7	1311	1206	1153	1051	1206 (Falkirk) to 935 (Dumfries & Galloway)	5
CHN12f Average total tariff SIMD quintile 5	6	4	12	1390	1391	1234	1265	1377 (Falkirk) to 1080 (Clackmannanshire)	5
CHN13a % of P1, P4 and P7 pupils combined achieving expected CFE Level in Literacy	9	11	13	70	71.9	74	73	79.2 (West Lothian) to 64.5 (Dumfries and Galloway)	4
CHN13b % of P1, P4 and P7 pupils combined achieving expected CFE Level in Numeracy	5	7	8	80	81.4	83	80	84.7 (West Lothian) to 72.4 (Clackmannanshire)	3
CHN14a Literacy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils	21	18	26	29	20.9	26.4	20.46	12.4 (Dumfries and Galloway) to 26.4 (Renfrewshire)	8
CHN14b Numeracy Attainment Gap (P1,4,7 Combined) - percentage point gap between the least deprived and most deprived pupils	17	13	17	23	18.8	17.9	16.96	7.5 (Dumfries and Galloway) to 19.1 (Fife)	7
CHN18 % of funded early years provision which is graded good/better	7	15	22	95.45	90.28	90.10%	90	95.74% (South Ayrshire) to 84.21% (Clackmannanshire)	6
CHN19a School attendance rate	17	20	23	93.04	91.9	90	90	91 (Clackmannanshire, Dumfries and Galloway, and Falkirk) to 89 (South Ayrshire)	2

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2018/21	2019/22	2020/23	2018/21	2019/22	2020/23			
CHN10 % of Adults Satisfied with Local Schools	21	17	27	71.37	76.37	70	74	84% (South Ayrshire) to 69% (Dumfries & Galloway)	7

Corporate Services

Updated data is available for all twelve indicators. Two are ranked in the top quarter, four are ranked in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
CORP 1 Support services as a % of total gross expenditure	29	29	29	5.6	5.68	5.30%	4.04	2.8% (West Lothian) to 5.3% (Renfrewshire)	8
CORP 3b % of the highest paid 5% employees who are women	16	22	21	57.11	58.15	56.80%	58.90%	63.6% (Angus) to 56.8% (Renfrewshire)	8
CORP 3c The gender pay gap (%)	17	13	7	3.67	2.29	0.5%	2.50%	-0.14% (Angus) to 4.6% (East Renfrewshire)	2
CORP 4 The cost per dwelling of collecting council tax	25	21	21	£9.30	£8.03	£7.97	£6.84	£5.20 (West Lothian) to £12.37 (East Renfrewshire)	5
CORP 6a Sickness absence days per teacher	30	19	25	5.7	5.9	7.4	6.8	4.8 (East Renfrewshire) to 7.6 (Clackmannanshire)	7
CORP 6b Sickness absence days per employee (non-teacher)	31	21	26	11.89	13.19	15.2	13.2	11.3 (Inverclyde) to 15.7 (Clackmannanshire)	7
CORP 7 % of income due from council tax received by the end of the year	20	21	24	95.03	95.48	95.30%	96.20%	97.55% (East Renfrewshire) to 94.52% (Midlothian)	7
CORP 8 % of invoices sampled that were paid within 30 days	1	5	19	97.25	95.5	90.21%	90.60%	95.05% (Inverclyde) to 81.17% (Angus)	5
CORP 9 % of Crisis Grant decisions within 1 day	28	27	28	92.5	88.5	83.30%	91.80%	100% (Inverclyde) to 74.25% (West Lothian)	7
CORP 10 % of CCG Grant decisions within 15 days	18	18	16	93.75	91.75	90.10%	87.30%	99.5% (Inverclyde) to 71.5% (West Lothian)	6
CORP 11 The proportion of SWF Budget Spent	17	17	14	79.73	100.81	130%	130%	204% (West Lothian) to 86.5% (Angus)	3
CORP 12 Proportion of DHP Funding spent	8	12	1	105.02	101.73	106%	94.40%	106% (Renfrewshire) to 70.7% (Angus)	1

Adult Social Care

Updated data is available for seven of the eleven indicators. Three are ranked in the top quarter, none in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
SW1 Home care costs per hour for people aged 65 or over	12	8	12	£26.38	£22.01	£28.70	£31.85	£17.95 (Clackmannanshire) to £42.94 (Fife)	4
SW2 Self Directed Support (Direct Payments + Managed Personalised Budgets) spend on adults 18+ as a % of total social work spend on adults 18+	19	18	21	4.47	4.77	4.70%	8.7	8% (West Lothian) to 3.3% (Falkirk)	4
SW3a % of people aged 65 and over with long-term care needs who receiving personal care at home	30	5	11	53.51	60.91	63.1	61.50%	71.08% (Clackmannanshire) to 58.43% (South Ayrshire)	3
SW5 Residential costs per week per resident for people aged 65 or over	5	6	5	£464.00	£470.00	£526.72	£683.97	£442.38 (Dumfries & Galloway) to £991.62 (Fife)	3
SW6 Rate of readmission to hospital within 28 days per 1,000 discharges	7	6	4	100.11	86.7	76.71	101.7	76.71 (Renfrewshire) to 144.72 (Clackmannanshire)	1
SW7 Proportion of care services graded 'good' (4) or better in Care Inspectorate inspections	15	8	15	85.5	81.46	78	75	82 (Clackmannanshire) to 67 (Fife)	3
SW8 Number of days people spend in hospital when they are ready to be discharged, per 1,000 population (75+)	16	5	3	368.24	295.92	266	919.1	266 (Renfrewshire) to 2216 (South Ayrshire)	1

Culture and Leisure

Data is available for seven of the eight indicators. One is ranked in the top quarter, four in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
C&L1 Cost per attendance at sports facilities	18	16	15	£35.25	£5.72	£4.10	£4.89	£1.47 (West Lothian) to £17.88 (Midlothian)	4
C&L2 Cost per library visit	18	3	4	£5.35	£1.47	£1.38	£2.81	£1.38 (Renfrewshire) to £4.84 (East Renfrewshire)	1
C&L4 Cost of parks & open spaces per 1,000 population	27	29	32	£28,982	£32,162	£49,055.24	£23,311.37	£6,928.60 (Midlothian) to £49,055 (Renfrewshire)	8
C&L5a % of adults satisfied with libraries	18	24	32	69.07	62	56	71	75.3% (Angus) to 56 (Renfrewshire)	8
C&L5b % of adults satisfied with parks and open spaces	18	13	18	87.8	87.7	87	87	92.7% (Angus) to 86% (West Lothian)	6
C&L5c % of adults satisfied with museums and galleries	10	18	29	63.67	58	55	71	70.3% (Angus) to 40.7% (Clackmannanshire)	7
C&L5d % of adults satisfied with leisure facilities	7	13	28	74.47	71	67	71	75.7% (Inverclyde) to 36.7% (Clackmannanshire)	5

Environment

Updated data is available for all fifteen indicators. Five are ranked in the top quarter, five in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
ENV1a Net cost of waste collection per premise	15	26	25	£71.49	£68.42	£91.15	£79.20	£54.11 (Inverclyde) to £91.15 (Renfrewshire)	8
ENV2a Net cost of waste disposal per premise	12	17	16	£103.23	£101.81	£101.08	£99.76	£31.25 (Midlothian) to £113.97 (West Lothian)	5

ENV3a Net cost of street cleaning per 1,000 population	2	2	3	£6,642	£7,191	£7,986	£16,068	£7,986 (Renfrewshire) to £19,867.38 (Angus)	1
ENV3c Street Cleanliness Score	13	18	10	93.59	89.6	93.3	90.6	96.5% (Angus) to 83.9% (Inverclyde)	3
ENV4a Cost of Roads per kilometre	25	29	24	£16,278	£20,656	£19,994.10	£12,844	£9,246.77 (Angus) to £25,017.24 (East Renfrewshire)	6
ENV5 Cost of Trading Standards and environmental health per 1,000 population	18	28	29	£19,869	£32,462	£35,528.51	£22,302	£12,030.66 (Angus) to £35,528.51 (Renfrewshire)	8
ENV5a Cost of Trading Standards, money advice and citizens advice per 1000	30	30	29	£13,296	£13,032	£12,590	£7,060	£1,770 (Clackmannanshire) to £12,590 (Renfrewshire)	8
ENV5b Cost of environmental health per 1,000 population	1	26	28	£6,837	£20,257	£22,941	£15,239	£7,414.70 (Angus) to £22,941 (Renfrewshire)	8
ENV6 % of total household waste arising that is recycled	11	8	6	49.11	51.7	54%	43.3	56% (East Renfrewshire) to 41% (South Lanarkshire)	2
ENV4b % of A Class roads that should be considered for maintenance treatment	4	5	2	19.4	17.29	15.5	27.4	29.3% (Midlothian) to 15.5% (Renfrewshire)	1
ENV4c % of B Class roads that should be considered for maintenance treatment	7	7	4	23.7	21.24	19.2	31.5	35.2% (Angus) to 9.2% (Renfrewshire)	1
ENV4d % of C Class roads that should be considered for maintenance treatment	19	18	11	33.5	30.55	27	32.7	40.7% (West Lothian) to 26.2% (Clackmannanshire)	2
ENV4e % of U Class roads that should be considered for maintenance treatment	11	9	6	34.3	30.99	30.1	36.4	44% (Midlothian) to 28% (West Lothian)	2
ENV7a % of adults satisfied with refuse collection	28	29	28	66.3	67.3	73	78	91.3% (Inverclyde) to 73.3% (Renfrewshire)	8
ENV7b % of adults satisfied with street cleaning	32	31	31	47.77	47.3	51	58	67.7% (Inverclyde) to 50.7% (Renfrewshire)	8

Housing

Data is available for four of the five indicators. One indicator is ranked in the top quarter, none are in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
HSN1b Gross rent arrears (all tenants) as at 31 March each year as a percentage of rent due for the reporting year	7	9	11	6.42	7.99	8.6	9.60%	4.3 (South Ayrshire) to 13.9 (Falkirk)	3
HSN2 % of rent due in the year that was lost due to voids	18	20	19	1.58	2.03	1.9	1.70%	0.6% (South Lanarkshire) to 2% (Falkirk)	6
HSN3 % of council dwellings meeting Scottish Housing Standards	13	20	13	91.65	57.11	68	71	93.8% (West Lothian) to 39.3% (Clackmannanshire)	6
HSN4b Average number of days taken to complete non-emergency repairs	17	24	3	10.71	14.57	6.1	9.9	5.4 (Clackmannanshire) to 11.6 (South Lanarkshire)	2

Corporate Asset

Data is available for both indicators. None are in either the top or bottom quarters of the ranking.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
CORP-ASSET1 Proportion of operational buildings that are suitable for their current use	8	9	11	92.11	91.39	90.90%	86.10%	96.68% (West Lothian) to 65.24% (Midlothian)	6
CORP-ASSET2 Proportion of internal floor area of operational buildings in satisfactory condition	9	11	11	95.12	94.49	93.16%	89.71%	97.5% (Clackmannanshire) to 82.78% (Midlothian)	5

Economic Development

Data is available for twelve of the thirteen indicators. Two are ranked in the top quarter and two in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
ECON1 % of unemployed people assisted into work from council operated / funded employability programmes	2	5	11	17.85	40.24	18.47	12.88	35.9 (Inverclyde) to 8 (Angus)	4
ECON2 Cost of Planning & Building Standards per planning application	17	11	16	£5,417	£4,106	£5,517	£5,538	£3,738 (Angus) to £7,973 (Inverclyde)	6
ECON3 Average time per business and industry planning application (weeks)	15	6	20	9.88	7.96	12.94	12.04	9.34 (Clackmannanshire) to 22.91 (South Lanarkshire)	4
ECON4 % of procurement spend spent on local enterprises	25	25	26	19.3	18.87	19.30%	29.6	41.29% (Angus) to 11.9% (East Renfrewshire)	5
ECON5 No of business gateway start-ups per 10,000 population	30	20	27	4.91	14.89	11.6	14.3	25.4 (Inverclyde) to 11.6 (Renfrewshire)	8
ECON6 Investment in Economic Development & Tourism per 1,000 Population	9	9	8	£112,422	£140,676	£125,431	£109,348.53	£244,185 (Inverclyde) to £33,000 (Angus)	2
ECON7 Proportion of people earning less than the real living wage	19	19	15	21.6	19.8	12.5	23	9.7% (West Lothian) to 14.5% (Angus)	3
ECON8 Proportion of properties receiving superfast broadband	10	8	7	96.5	98	98.60%	95.50%	98.7% (Clackmannanshire) to 88.6% (Angus)	3
ECON9 Town Vacancy Rates	17	26	20	11.75	17.7	18	12	7% (East Renfrewshire) to 23% (Clackmannanshire)	7
ECON10 Immediately available employment land as a % of	1	3	12	98.05	98.05	32.7	22.8	67.1% (Inverclyde) to 0.6% (Clackmannanshire)	2

total land allocated for employment purposes in the local development plan									
ECON12a Claimant Count as % of Working Age Population	22	20	19	6.3	3.6	3.1	3.2	1.7 (East Renfrewshire) to 3.9 (Inverclyde)	5
ECON12b Claimant Count as % of 16-24 Population	20	16	20	7.77	3.48	3.6	3.5	1.7 (East Renfrewshire) to 4.8 (Inverclyde)	5

Financial Sustainability

Updated data is available for all five indicators. Three are ranked in the top quarter and none are in the bottom quarter.

Indicator	Ranked Position			Data			Scottish Average	Family Group (Min/Max)	Family Group Ranking
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23			
FINSUS1 Total useable reserves as a % of council annual budgeted revenue	4	3	3	43.29	46.23	49.2	24.5	49.2% (Renfrewshire) to 17% (Inverclyde)	1
FINSUS2 Uncommitted General Fund Balance as a % of council annual budgeted net revenue	19	20	19	2.51	2.4	2.2	3.2	3.4% (Inverclyde) to 0.4% (West Lothian)	3
FINSUS3 Ratio of Financing Costs to Net Revenue Stream - General Fund	9	4	7	4.7	3.11	3	5.4	9.6 (Inverclyde) to 0.3 (Midlothian)	2
FINSUS4 Ratio of Financing Costs to Net Revenue Stream - Housing Revenue Account	26	25	22	51.4	40.64	32.5	21.38	7.2 (Clackmannanshire) to 36 (Midlothian)	7
FINSUS5 Actual outturn as a percentage of budgeted expenditure	15	8	4	98.85	100.02	101.7	98.6	101.7 (Renfrewshire) to 95.8 (Midlothian)	1

Tackling Climate Change

No 2022/23 data is available yet for these indicators.



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Director of Finance and Resources

Heading: Risk Report, May 2024

1. Summary

1.1 Each year the Board considers and approves the council's risks.

1.2 This paper sets out the latest position in managing the council's risks, on entering the new financial year. The appendices attached provide details of:

- 1: longer-term or imminent strategic risks
- 2: longer-term significant corporate risks
- 3: service risks
- 4: assurance levels for business-as-usual risks

2. Recommendations

2.1 It is recommended that the Board approves the report.

3. Background

3.1 The key areas of risk **previously** reported to the Audit, Risk & Scrutiny Board in **November 2023** were:

Strategic Risks:

- Very High** Economy
- Very High** Reducing inequalities
- High** Migration and asylum related impacts
- High** Global environmental sustainability and route to Net Zero
- High** Strategic sustainable planning for people and assets

Corporate Risks:

- Very High** Successful Cyber Attack
- Very High** Financial sustainability
- High** Asset management
- High** Commercial vehicle & operator's license
- High** Financial Stability
- High** Delivery of the Dargavel solution
- High** Organisational learning from Dargavel
- High** Workforce planning, recruitment, and retention
- Moderate** RAAC and the school estate
- Moderate** Programme and project management
- Moderate** National Care Service -governance and financial implications

3.2 The strategic and corporate risk profile for the council in terms of its longer-term or imminent risks was as shown by the matrix below:

Evaluation:	Low	Moderate	High	Very High	Total
LT or Imm Strategic Risks:	00	00	03	02	05
LT or Imm Corporate Risks:	00	03	06	02	11

3.3 Risks are evaluated using the Council’s adopted risk matrix; this involves multiplying the likelihood of a risk occurring by its potential impact. Risks are then evaluated as either ‘low’ (green), ‘moderate’ (yellow), ‘high’ (amber) or ‘very high’ (red).

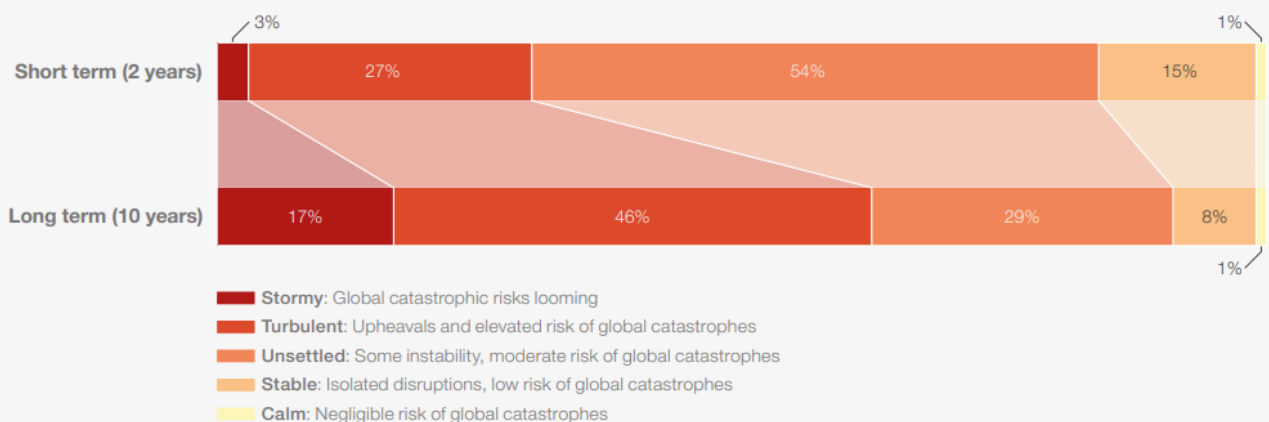
3.4 It was noted in November that all service departments were revisiting their risk profiles, especially following the integration of Housing Services into Environment, Housing and Infrastructure services and that this activity was work in progress, to ensure good visibility of all risks across services. This work continues with current risks captured in Appendix 3.

3.5 It is worth noting (as set out in a [recent key white paper from Zurich Municipal](#)) that “Since 2020, the risk environment in which public services operate has been among the most unpredictable and challenging in recent times. Described by some as being the ‘perfect storm’, the combination of a global pandemic, cost of living crisis, fuel crisis and funding pressures has resulted in inter-related and concurrent challenges. Public service organisations, many of whom are over-stretched and fatigued, are having to manage the demand of competing and sometimes conflicting priorities, with limited ways of answering the questions being asked of them. Many leadership teams have remarked that they are constantly operating in ‘crisis mode’, unable to see a light at the end of the tunnel. There are few signs that the turbulent risk landscape will change or become easier to navigate.”

This ‘turbulent’ position is further supported by findings in the recent [Global Risk Report](#) – see figure A extracted below.

FIGURE A Short and long-term global outlook

"Which of the following best characterizes your outlook for the world over the following time periods?"



Source
World Economic Forum Global Risks
Perception Survey 2023-2024.

Note
The percentages in the graph may not add up to 100% because figures have been rounded up/down.

It is with this context in mind that the Corporate Management Team has approached its regular review of the council's risk profile, and the current risk information is again presented to Board, setting out the key risks as we enter the 2024-25 financial year.

3.6 **Movement** in risk profile since the previous risk report to Board in November 2023:

- Risks added/ NEW

Strategic (nothing new to report here)

Corporate

- Administering elections (CRR24.04.16 – page 36)

A UK General Election must be called by December 2024 and so with this in mind early preparations are underway. Most council service departments are involved in the administration of electoral events. While administering an electoral event can result in a significant impact in terms of the council's reputation, the overall likelihood associated with the risk is low, given established governance arrangements, project management approach and experience of officers involved. The risk is currently assessed as moderate.


Service – Environment, Housing and Infrastructure

- Collection and disposal of waste upholstered domestic seating/ persistent organic pollutants (EHI 15 – page 39)

New guidance has come into force changing the collection, storage and disposal of waste containing Persistent Organic Pollutants which must be separated and sent for incineration. The impact of this could be both financial and environmental.

- Collection management/ routing software for waste and recycling service (EHI 16 – page 40)


In looking to improve performance and maximise efficiencies in collection management, a new waste & recycling management/ routing system is being procured and there is a risk that during the implementation process the service to customers may fluctuate and customers not be kept as fully informed as we would wish.

- Risks remaining, where scoring has 

Strategic (nothing new to report here)

Corporate (nothing new to report here)

Service (nothing new to report here)

- Risks remaining, where scoring has  (other than de-escalated risks)

Strategic (nothing new to report here)

Corporate (nothing new to report here)

Service

- Last in block properties – from **HIGH to MEDIUM** (EHI 8 – page 38)

Application has been submitted and has now been approved in principle by Scottish Government Minister.

- Risks escalated from service/s to strategic or corporate
 - Delivering homeless duties (CRR24.04.14 – page 35)
There is a requirement to provide temporary/ settled accommodation for an increased number of homeless applicants, Ukraine and Afghan resettlement programmes, and those asylum seekers living in Renfrewshire receiving positive decisions. It is becoming more difficult to fulfil our statutory duties so breaches may occur with an increase in rough-sleeping and reputational harm.
- Risks escalated from 'business as usual' to strategic or corporate (Nothing new to report here)

- Risks removed or de-escalated to service

Strategic (nothing new to report here)

Corporate (de-escalated back to service)

- Programme and project management
Health checks have provided reassurance regarding our corporate approach to programme and project management. The 'moderate' programme and project management risk has therefore been de-escalated back to Finance and Resource Services for monitoring in relation to arrangements for smaller projects that might sit outside of the programme management unit's awareness.
- RAAC and the school estate
All inspections and checks have been completed and works are underway in Castlehead HS to remediate. The risk is back now with Environment, Housing & Infrastructure Services.

Service (risk removed)

- Change to the Antisocial Behaviour etc. (Scotland) Act 2004, Part 7 (S68 1a)
This is now being actioned as "Business as Usual" for Environment, Housing & Infrastructure Services.
- Horizon Scanning and other points of note

While not necessarily included on risk registers, there are always matters that the Corporate Management Team will keep a watching brief on. External sources of rich data include for example the [Global Risks Report](#), – the survey produced annually by the World Economic Forum in partnership with Marsh McLennan and Zurich Insurance Group.

Additionally, there is ongoing consideration internally of other matters that have been raised with the Corporate Risk Management Group that are kept on the radar. At this review, some examples included:

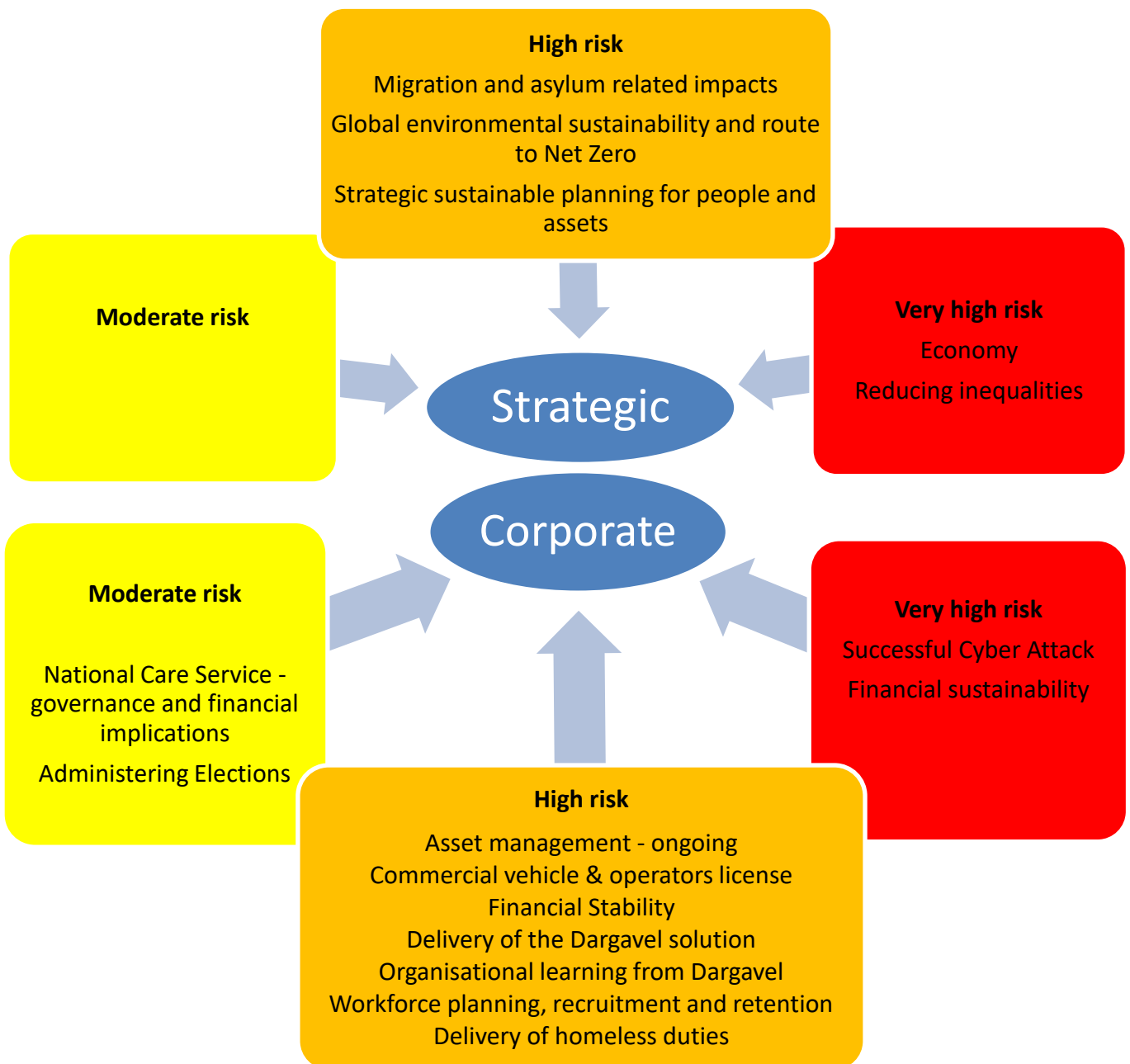
- The increasing use of artificial intelligence (AI)
While AI brings significant benefits in many settings, it can also bring significant risk and challenges. Presently we are seeking to better understand the risks this may pose to council operations and reputation, and this may feature on future risk reports.
- Increasing public interest around the process of council decision making
This has been brought to the Corporate Risk Management Group's attention recently with a petition for judicial review lodged with the Court of Session in

regard to Mirin and Milldale services. The Group will maintain a watching brief to determine if any lessons flow from the review and new risks emerge.

- Emerging duties and current uncertainty around implications
Current examples in scope include the new equalities duty, consumer duties and the United Nations Convention on the Rights of the Child.

3.7 With all of 3.6 in mind, the risk strategic and corporate risk profile is therefore now as follows:

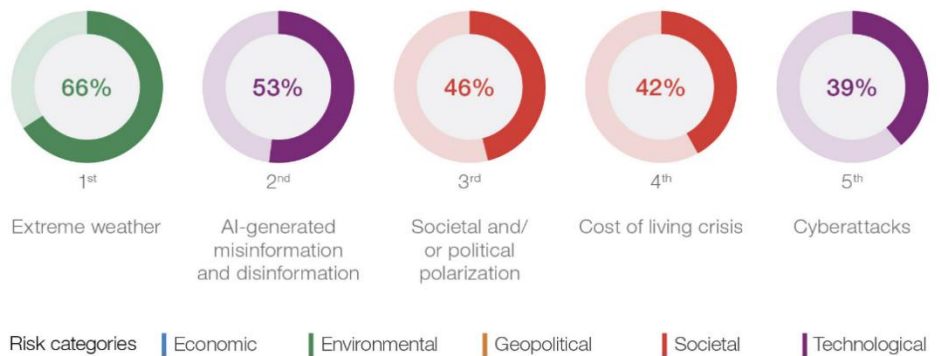
Evaluation:	Low	Moderate	High	Very High	Total
LT or Imm Strategic Risks:	00	00	03	02	05
LT or Imm Corporate Risks:	00	02	07	02	11



3.8 What is reassuring is that in relation to the Global Risk Report – (image extracted to the right), we can see that the top five material risks set out there have been captured within this risk report – either as risks or matters being kept on our radar.

Current risk landscape

"Please select up to five risks that you believe are most likely to present a material crisis on a global scale in 2024."



3.9 Appendix 1 provides the detail for 05 longer-term or imminent strategic risks. Appendix 2 provides the detail for 11 longer-term or imminent corporate risks. Appendix 3 provides the detail for 15 longer-term or imminent service risks. Appendix 4 provides the assurance levels (to date) for business-as-usual risks.

3.10 The strategic and corporate risks are aligned with the council plan themes that were approved in 2022.

Implications of the Report

1. Financial

Recurring costs associated with the measures in place for each risk are considered proportionate to the level of risk, and new planned actions are also considered to be cost effective.

The financial requirements to support the risks should be met within the budget of each relevant risk owner, nevertheless, any unplanned and unbudgeted cost pressures that arise in relation to any of the risks identified will be subject to review in consultation with the Director of Finance and Resources.

2. **HR & Organisational Development** – not relevant to report recommendations

3. **Community/Council Planning** – effective risk management supports the delivery of all community/ council plan outcomes

4. **Legal** – not relevant to report recommendations

5. **Property/Assets** – not relevant to report recommendations

6. **Information Technology** – not relevant to report recommendations

7. **Equality & Human Rights** – not relevant to report recommendations


8. **Health & Safety** – not relevant to report recommendations

9. **Procurement** – not relevant to report recommendations
 10. **Risk** – as per the subject matter of this report
 11. **Privacy Impact** – not relevant to report recommendations
 12. **Cosla Policy Position** – not relevant to report recommendations
 13. **Climate Risk** – not relevant to report recommendations
-





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05/04/2024
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Appendix 1: Strategic Risks, longer-term or imminent

- ECONOMY – building an inclusive, green and resilient economy


Context		Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
SRR.24.01.01 Economy		<p>Even before the COVID-19 crisis, the Scottish economy was facing several strategic challenges including climate change, Brexit and lower than average productivity. Likewise, Renfrewshire's economy was facing challenges such as: growing the working age population; more closely aligning the education and skills provision with the needs of local employers; and achieving a strong and inclusive economy.</p> <p>The risk therefore is that significant economic improvement and upskilling of local workforce is difficult to progress until the current landscape improves and our investment programmes are completed</p>	<p>Head of Economy and Development</p> <p>Head of Finance and Procurement</p> <p>Programme Director – City Deal & Infrastructure</p>	<p>(1) Economic Recovery Plan</p> <p>(2) Capital investment such as investment in housing and heritage assets; supporting Scotland's</p> <p>(3) delete?</p> <p>(4) investment by identifying and developing opportunities such as AMIDS¹ and supporting local businesses seeking to export to new markets</p> <p>(5) Taking forward measures to counter any education learning loss</p> <p>(6) Developing skills interventions to address the risks of unemployment, in particular those in low-paid employment, and parents.</p> <p>(7) Support for local businesses to bid for council contracts</p> <p>(8) Support for local businesses to become more carbon neutral</p>	05	05	25 V.High
<p>The coronavirus pandemic resulted in significant challenges for economies across the world. The UK and Scottish Governments invested billions to support businesses through lockdowns and furlough in order to keep businesses viable and retain people in employment. Subsequently, the cost-of-living crisis and supply chain issues have meant that economic conditions remain challenging. Renfrewshire's economy has well established strengths in transport (including Glasgow Airport), retail (including Braehead), manufacturing (including significant international exports) and construction and major initiatives such as AMIDs are key to future growth. There is a risk that failure to support economic growth will have a negative impact on residents, businesses, and public services.</p>							
Action Codes	Actions	Latest Note			Assigned To	Date	Status
CESIP22.01.02	Maximise funding for regeneration of Renfrewshire's places through grant submissions to external sources including UK and Scottish Governments.	<p>The Regeneration and Place Team have successfully been able to secure and receive funding through various external sources. Between 21/22 and 25/26 we have been allocated £4.4m from the Place Based Investment Fund for capital regeneration projects. Between 22/23 and 24/25 we have received £1.5m in funding for capital and revenue regeneration spend from the Shared Prosperity fund. We have consistently been successful in RCGF funding applications. Most recent successful application received £800k in funding for the PACE theatre project. Four applications have been submitted this year for the 24/25 allocation. We have now been invited to Stage 2 for two of these applications. Stage 2 applications will be submitted in November, with decisions expected in the new year.</p>			Head of Economy and Development	31-Mar-2026	









¹ Advanced Manufacturing Innovation District




		<p>An application was also submitted this year to the Scottish Governments Vacant and Derelict Land Investment Programme (VDLIP). Again have been successful in progressing to Stage 2, with a further application to be submitted in November.</p> <p>Funding worth £85k has been secured from SEPA to investigate the potential deculverting and environmental enhancement of the Candren Burn in Ferguslie. We have recently secured £35k funding from Visit Scotland to develop a strategic Tourism Infrastructure Development Plan for Clyde Muirshiel Regional Park. Will be looking to make further applications to the Rural Tourism Infrastructure fund in the near future. The Regeneration team will continue to explore external funding opportunities to help deliver our place shaping agenda</p>			
CESDP21 - 01 - 27	Monitor benefits of City Deal Projects, including AMIDS, Clyde Waterfront and Renfrew Riverside and City Region wide employment programmes.	<p>Clyde Waterfront & Renfrew Riverside: All required community benefits have been delivered to date, with the rest remaining on track during the project lifespan. Project is advancing with the completion of a new culvert and foundations of bridge structure in place. Fabrication of bridge components is progressing with these due to arrive on site in early 2024.</p> <p>Glasgow Airport Investment Area project is now complete which is enabling the development of AMIDS</p>	Programme Director - City Deal and Infrastructure	31-Mar-2025	
CESDP21 - 01 - 13	The transformation of Paisley on the back of the Action Plan is advancing at pace. Goals such as creating an international culture and heritage destination and acting as a stimulus for property investment, development and re-use has already been realised.	<p>There are a number of significant regeneration projects currently under construction nearing completion including the restoration of the Museum, Town Hall and Arts Centre and the creation of a new Culture and Learning Hub in the High Street.</p> <p>The publication of the Paisley Vision document will also act as a further catalyst to inspire future development in and around the town centre. The Liberal Club, which was identified as a key building in the Vision, is currently under restoration, securing its long-term status.</p> <p>The Regeneration Team will be looking to refresh our town centre strategies to reflect changes that have taken place in a post pandemic environment. These Strategies will align with the guidance and principles outlined in NPF4. We await the publication of applicable supplementary guidance. In the meantime, work has been ongoing in respect of outlining potential regeneration priorities and projects. This includes commissioning visioning work in Johnstone, a review of potential projects in Erskine and the submission last year of a bid to the Levelling Up Fund in respect of a project in Renfrew. The team will continue to bring forward regeneration proposals across our town centres. This action carries forward into the new Service Improvement Plan but has been widened in scope.</p>	Chief Economic and Regeneration Manager	31-Mar-2026	
CESIP23 - 01 - 02	Work with the development partner and stakeholders to maximise the potential of AMIDS for Renfrewshire	Development partner (Buccleuch) now in place with contracts being signed. Work has already commenced to secure new leads to AMIDS with phase 1 which will deliver the next building on site, beginning the design process.	Programme Director, City Deal and Infrastructure	31-Mar-26	
CP.22.02.01	Develop an Investment Proposition for Renfrewshire	Two reports have been commissioned to analyse Renfrewshire's Growth Sectors. The first highlighted that there are several opportunities which Renfrewshire needs to capitalise on to support the growth of its economy further. The second report aims to reconcile existing priorities,	Head of Economy and Development	31-Mar-25	

	that is clear on our economic ambitions for place	team capacity and skills engaged in the economic development and regeneration functions of the Chief Executive's Department, with the future opportunities and challenges outlined in the first report and the Council's Economic Strategy. This report highlights that there is a requirement to grow and increase visibility of Renfrewshire's inward investment proposition to drive future economic growth and development. The development of a web site which signposts the area's investment portfolio is recommended. Officers are now looking to progress this action in conjunction with the Marketing/Communications team .			
CP.22.02.07	Develop a Community Wealth Building Plan for Renfrewshire	Community Wealth Building [CWB] is at the heart of the council's approach to inclusive economic growth and aims to support a wellbeing economy in Renfrewshire. A new Community Wealth Building Act is expected next year and a council framework/plan is currently being prepared. Key actions to report are: i) Ensuring the Council CWB plan is aligned to a regional approach with Glasgow City Region; ii) Reporting quarterly to the Scottish Government's Community Wealth Building Policy Manager and liaising directly with colleagues in the SG CWB policy team; iii) Contributing to Economic Development Association Scotland (EDAS) and Centre for Local Economic Strategies [CLES] workshops. As part of a Scottish Government pilot, Renfrewshire Council (Economic Development and Procurement) were one of four local authorities to participate in a CWB project delivered by Scotland Excel. The project involved data analysis of local spend, practice sharing workshops and a Spotlight on Community Wealth Building from the Scottish Government's Heads of Procurement. Economic Development are working on a draft paper which will provide an overview of CWB practice within the Council and will outline the Council's key objectives and levers to maximise the impact of CWB at a local level. In order to ensure the paper is aligned to national policy, the draft paper will be revised to reflect the proposed new CWB Bill due to be put forward during the current parliamentary term. <i>[Due date pushed out – awaiting Bill]</i>	Head of Economy and Development	31-Mar-25	
CESDP21 - 01 - 03	Support and grow supply chain management and knowledge exchange among manufacturing SMEs to supply Scottish / UK businesses and global supply chain	A key aim of the recent Growth Sectors report is for the Council to identify opportunities for local supply chain growth and development. For the past 18 months the Economic Development and Procurement teams in the council have been developing and delivering a wide range of new supports to local businesses to encourage them to bid for public sector contracts. This builds on existing work with the Supplier Development Programme and Business Gateway support. The main driver of this is work around the Community Wealth Building agenda and the aim of increasing and sustaining local economic growth and also increasing council, and other public sector spend, in the local area. Further opportunities for local growth and development are also being explored. <i>[Due date pushed out – awaiting Bill]</i>	Head of Economy and Development	31-Mar-2025	

- PLACE - working together to enhance wellbeing across communities
- FAIR - nurturing bright, happy and healthy futures for all

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
<p>SRR.24.02.02</p> <p>Reducing inequalities in Renfrewshire</p> <p>The Council plays a key role in tackling inequalities and providing the best possible services to our communities, particularly those who are experiencing the poorest outcomes. As well as our focus on health and wellbeing, we are also committed to support vulnerable individuals, groups or communities through early intervention and prevention, responding to poverty, supporting routes to employment as well as dealing with welfare reforms. The pandemic is thought to have exacerbated existing inequalities in terms of for example educational attainment, health, poverty and mental health. There is a significant focus on ensuring that people receive the economic and wellbeing support that is needed, with a real opportunity to work in a different way, and to tackle some of the existing inequalities across communities as we do this. The current cost of living crisis impacts disproportionately on particular groups in society. In the short term, significant focus is on supporting food insecurity and supporting people on low incomes to maximise income and seek advice with income and debt management.</p>	<p>If we don't have a coordinated approach to tackling inequalities across Renfrewshire (including for example, the causes and consequences of poverty), this could jeopardise the effort in reducing both the short-term impacts on households but also have wider long-term consequences on attainment and health for people living on low incomes.</p>	<p>Head of Policy & Partnerships</p>	<p>(1) Fairer Renfrewshire Programme</p> <p>(2) Attainment Challenge and Pupil Equity Funding</p> <p>(3) Strong partnership working (e.g. Community Planning Partnership (CPP). Advice Partnership, Empowering Communities Forum, Improving Life Chances, CPP Board</p> <p>(4) Community Plan identifies 'Fair' priorities with associated actions relating to cost of living crisis, addressing the impact of alcohol and drugs, and a just transition to Net Zero. Social Renewal Plan has been developed through a programme of analysis, research, and engagement.</p>	<p>05</p>	<p>05</p>	<p>25</p> <p>V.High</p>
Action Codes	Actions	Latest Note		Assigned To	Date	Status
CESIP22.03.01	<p>Develop the new Fairer Renfrewshire programme. The Fairer Renfrewshire Sub-Committee has been meeting since August 22 and a Fairer Renfrewshire Officers Group made up of officers from across services is meeting monthly. Work with partners to develop the Fairer Renfrewshire Programme is ongoing. There are four key emerging themes which are shared across all elements of the programme, and these are:</p> <ul style="list-style-type: none"> •Improving financial security •Advancing equality of opportunity •Building community capacity and resilience •Listening to lived experience 	<p>Funding has been allocated from the Fairer Renfrewshire budget to a number of projects to support residents with immediate Cost of Living increases. These include supports around food, fuel and advice. Work is also ongoing around digital access and supporting residents to get online through the Citizen Voice group, with a new post of Digital Champion in libraries has been recruited. Our Winter Connections programme was set up to support residents over the Winter 22/23 and 23/24 period, and has provided grants to a number of organisations to run activities. The development of a panel of people with lived experience of poverty to inform the Council's policy and practice is ongoing. A diverse panel has been recruited and meet regularly. In addition, officers are undertaking a 'deep dive' child poverty data exercise, to support the Local Child Poverty Action Plan as well as the wider Fairer Renfrewshire programme.</p>		<p>Strategic Partnerships & Inequalities Manager</p>	<p>31-Mar-2025</p>	<p></p>


CESIP22.03.02	Develop the Trauma Informed and Responsive Renfrewshire Programme	Trauma Road map approved by Leadership Board in February 2024 and will now be progressed and implemented on a partnership basis.	Head of Policy & Partnerships	31-Mar-2024	
CESIP22.03.03	Deliver the Stigma/Language Matters project.	I am Me were commissioned to develop a suite of Stigma/Language resources in partnership with local people with lived experienced and wider stakeholders. Work is now underway to develop a campaign to launch these resources over Summer 2024 [Due date amended to 30/09/2024]	Head of Policy & Partnerships	30-Sep-2024	
CESIP22.03.09	Carry out an evaluation of the Tackling Poverty programme and develop a transition plan for mainstreaming this work.	Work has been underway with services to review projects and to transition to Fairer Renfrewshire funding arrangements, 24/25 funding proposals to be presented to Leadership Board on 1 May 2024.	Strategic Partnerships & Inequalities Manager	30-Sep-2023	
CP.22.01.09	Develop new options for services and partners to work together more closely across localities to provide advice and support to local people and develop community capacity.	We are progressing new connected communities approach - considering how we develop our 'front door' services for people accessing advice and support; exploring family advice services; and developing options for locality working.	Head of Policy & Partnerships	31 Dec 25	
CESIP23 - 01 - 01	Deliver a participatory budgeting framework for the Council	This year £1.2M was allocated by Environment, Housing & Infrastructure through their #Youdecide programme. The project delivery is well underway, and an evaluation report is being finalised. The updated CONSUL site for Renfrewshire is now ready to be put into use. Arrangements are being put in place for the Data Analytics teams to manage the site in the interim while a permanent host is agreed. A range of services have undertaken training in CONSUL to enable potential future PB projects to take place within their services. The planning of the £25k PB project for Johnstone Christmas event is ongoing with a steering group including residents being formed and the group are currently planning the initial engagement work.	Strategic Partnerships & Inequalities Manager	31-Mar-24	
CP.22.03.08	Take forward the recommendations of the Alcohol and Drugs Commission	Programme continues to be implemented with 12 projects receiving funding to date. Work is now ongoing on a project evaluation with an external partner commissioned to support this work over Summer 2024	Head of Policy & Partnerships	31-Mar-25	
CP.22.03.02	Work with partners to support Renfrewshire residents through the cost-of-living crisis	Fairer Renfrewshire continues to deliver range of supports with partners to respond to the cost of living crisis. This includes Summer Holiday Funding, Winter School Clothing grants, schools advice etc.	Strategic Partnerships & Inequalities Manager	31-Dec-23	
CESIP22.03.07	Develop mechanisms for supporting individuals with lived experience of poverty to influence policy in this area	Fairer Renfrewshire Lived Experience was established over the past 18 months, supported by the Poverty Alliance and Star project. The Panel has a regular programme of meetings and has engaged with services, partners and elected members on issues identified. Officers will continue to work with Panel and ensure there is a strong link to the wider Fairer Renfrewshire programme.	Strategic Partnerships & Inequalities Manager	31-Mar-24	










CESIP23.03.02	Develop the Fair Food Renfrewshire strategy.	A new Strategy Group was formed in 2023 which is chaired by the Head of Policy and Partnerships. Work is underway to map current provision and wider opportunities which would be prioritised through a strategy <i>[Date amended 31/3/24 to 31/12/24]</i>	Strategic Partnerships & Inequalities Manager	31-Dec-24	
CESIP23.03.01	Deliver targeted programmes of community-based adult literacy and numeracy, ESOL, digital, personal and social development, and family learning activities in response to identified need and as set out in Renfrewshire's CLD Strategy 2021-24 (CF)	61 courses and activities delivered across Renfrewshire between Jan-March 24, with the following delivered weekly: <ul style="list-style-type: none"> • 12 numeracy courses for adult learners and families with Fun With Numbers and Talk, Learn & Do delivered in 2 primary and 6 early years campuses. • 10 New Scots groups working on their languages skills and integration into the community through Beginners ESOL classes and conversation sessions, including a new Craft, Culture and Conversation group established for older Ukrainian refugees in Gallowhill. • 7 adult literacies sessions for people needing help with reading, writing, spelling or numbers both in-person and online. • 18 groups for learners wanting to build confidence, skills and self esteem with a range of activities including crafting, sewing, singing, gardening and growing and lively discussion-based sessions including an evening tabletop gaming sessions for autistic adults from the Lived Experience group. • 10 digital learning groups including Get Safe Online, Digital Beginners and Digital Life Skills supporting people access technology. • 4 family Play and Learn events were held in February on school in-service days for parents and younger children to have fun together with games and creative activities in Southend Action Centre, Bargarran CLD Centre and Glenburn Learning Centre. 	Community Development Manager	31-Mar-26	
CESIP23.03.03	Continue to deliver new approaches to Building Communities and identify further new opportunities for locality area-based support which builds community capacity.	"Take the Lead" was launched in May 2023 to promote responsible dog walking behaviours, primarily to reduce instances of dog fouling within communities. Dog owners who sign the Pledge agree to adhere to good practices such as picking up after their dog. Signatories receive a free lead, mobile dog fouling dispenser, (bags included) and bandana promoting the Campaign. The Green Spaces, Play Parks and Villages Investment Fund has supported 104 community projects since its launch in 2018. In 2023, 16 projects have been supported including gala days, community gardening projects and community murals. Feedback from communities demonstrates the Team's support is appreciated and the funds bring neighbourhoods together, as well as deliver physical improvements.	Community Development Manager	31-Mar-26	

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
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<p>SRR.24.02.03 Migration and asylum related service pressures</p>	<p>The pace at which asylum dispersal and refugee resettlement has taken place in Renfrewshire since 2022 has been significant, and beyond anything previously experienced. Partnership governance structures have been established to enable partners to share information and to identify and respond to issues as these emerge. In the short term, these are anticipated to be in relation to potential pressure on local education, health and social care services. There are significant pressure on; homelessness and housing services, given the tightness of the current housing market locally and on children’s social work due to availability of foster care and residential provision.</p>	<p>Head of Child Care & Criminal Justice Head of Policy and Partnerships Head of Housing Services</p>	<p>(1) The Migration and Resettlement Strategic Group meets regularly to review and discuss developments across all migration and resettlement programmes. This group is comprised of senior officers from across appropriate council services. (2) Asylum Dispersal meetings are held once every two weeks with senior council officers and representatives from the UK Government Home Office and their agent Mears. (3) Liaison Meetings with Migrant Help are held approximately once every six weeks with senior council officers and other partner organisations such as Police Scotland and HSCP. (4) The Renfrewshire Community Protection Chief Officer Group receives regular updates on migration and asylum issues and any emerging issues. (5) The Renfrewshire Community Protection Member Officer Group receives regular updates on migration and asylum issues and any emerging issues. (6) Updates are provided, as required, to the Leadership Board of the council.</p>	<p>04</p>	<p>04</p>	<p>16 High</p>
<p>Migration/ Ukraine/ Asylum programmes - this is an area which is developing and could be a potential major issue moving forward. The impact of the conflict in Ukraine is reflected within the Financial Sustainability Risk, but only in relation to pricing volatility and global supply issues.</p> <p>The risk here is wider ranging and includes:</p> <ul style="list-style-type: none"> - Ukrainian Displaced Persons - Home Office Asylum dispersal programme – use of hotel accommodation in Renfrewshire - increase in volume and speed of decision making - Unaccompanied Asylum-Seeking Children – new requirement from UK Government for Renfrewshire to provide for children and young people under the National Transfer Scheme - Syrian/ Afghan resettlement programme - Support to ensure effective resettlement to New Scots 						
<p>Action Codes</p>	<p>Actions</p>	<p>Assigned To</p>	<p>Date</p>	<p>Status</p>		
	<p>Ongoing Monitoring</p>					

- GREEN – leading Renfrewshire to Net Zero

Context		Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
<p>SRR.24.03.04 Global environmental sustainability and route to Net Zero <i>(Renamed from Climate, Sustainability risk)</i></p>		<p>A key risk to the Council is that it may not achieve its target to become net zero by 2030 in both its own operational emissions and Renfrewshire’s area-wide emissions. Decarbonising our domestic and non-domestic properties and fleet alone will require significant capital investment. In terms of reducing Renfrewshire’s area-wide emissions there are challenges around influencing behavioural changes, and a risk that others do not contribute towards the 2030 target.</p> <p>The climate emergency also brings a risk to the Council in terms of increased frequency of severe weather events may lead to more instances of damage to Council infrastructure and property, interruptions to service delivery and increased demands on services, often with little notice. There is risk to life, transport disruption and pollution to the local environment, as well as impact adversely on the local economy if businesses are unable to operate. The Council has a requirement to provide immediate response and manage the adverse effects of more frequent and severe weather emergency situations, including support to local communities and businesses.</p>	<p>Head of Climate, Public Protection and Roads</p>	<p>(1) Renfrewshire’s Plan for Net Zero has specific objectives to reduce emissions, and these are included in other key documents such as the Council Plan</p> <p>(2) Governance through the Planning & Climate Change Policy Board</p> <p>(3) Development of Costed Delivery Plans and a Climate Delivery Action Plan.</p> <p>(4) Sustainable Communities Fund – to support local people to develop sustainable projects that will promote or improve community collaboration, health and wellbeing, local spaces, economic development, biodiversity and the environment.</p> <p>(5) Use of an emissions modelling tool to quantify the impact of actions, inform future targets and present emissions data.</p> <p>(6) A Project and Carbon Footprint Register</p>	<p>04</p>	<p>04</p>	<p>16 High</p>
<p>Climate change is expected to continue and worsen in the future if no action is taken, with increases to mean global temperatures, sea level rises and the increasing frequency and severity of weather events such as floods, heatwaves, droughts and storms. More frequent and intense heavy rainfall events increase the risk of soil erosion and flooding. Severe weather is already affecting public services across Scotland, with operational, reputational, financial and legal consequences. There is also an ongoing impact of severe winter weather including snowfall and freezing temperatures which impact service delivery and the integrity of our roads open space and buildings infrastructure. This shift in weather patterns caused by climate change is also affecting biodiversity across Scotland.</p> <p>Renfrewshire Council declared a Climate Emergency in 2019 and approved the target to work towards being net zero, for both Council estate emissions and area – wide emissions by 2030. In 2022 the Council approved RenZero, the first stage of Renfrewshire’s Plan for Net Zero. This Plan sets out the strategic framework required to work towards our climate change targets. The Planning and Climate Change Policy Board oversee this work. Actions include: leading by example by decarbonising our estate and fleet, publishing our Local Heat and Energy Efficiency Strategy and Delivery Plan, maximising the carbon absorption potential of our natural environment and supporting communities to become more resilient to the impact of extreme weather events.</p>							
Action Codes	New Actions	Assigned To			Date	Status	
SRR.24.03.04a	Continue to report transparently on our emissions to ensure that Renfrewshire’s emissions baseline is clearly understood.	Head of Climate, Public Protection and Roads			31-Mar-25		

SRR.24.03.04b	Develop the Local Heat and Energy Efficiency Strategy Delivery Plan.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04c	Identify opportunities for Partnership Delivery Models for clean energy projects such as solar and battery storage	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04d	Prioritise actions in relation to the biggest emissions sources, where we have the most influence, through project pathfinder approaches for decarbonisation of domestic and non-domestic properties and vehicles to bring scale and pace to emissions reduction.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04e	Continue to work with stakeholders to articulate the potential costs and skills required to reach our net zero target.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04f	Continue to develop our adaptation measures, as we are aware that mitigation alone will not protect communities from the impact of climate change.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04g	Develop a Zero Waste Strategy to minimise waste generation and encourage reuse and recycling to support a more sustainable and circular economy.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04h	Explore opportunities for expansion of carbon sinks and other carbon capture technologies.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04i	Explore the options around developing a carbon budget for the Council.	Head of Climate, Public Protection and Roads	31-Mar-25	
SRR.24.03.04j	Continue to work with communities to ensure a holistic approach to tackling climate change is taken and to ensure no community is left behind.	Head of Climate, Public Protection and Roads	31-Mar-25	

Forward action linked to Net Zero plan: [Climate change action to make Renfrewshire net zero - Renfrewshire Website](#)

Context		Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation	
SRR.24.03.05 Strategic sustainable planning for people and assets		There is a risk that decisions could be made in the short term, for example to address financial pressures, which may then impact adversely on sustainability goals for the longer term impacting on our communities and organisation.	CMT	(1) Learning Estate Programme Board established (2) Implementation of the Corporate Asset Management Strategy ensures that property assets are managed effectively and efficiently through the provision of relevant management and performance information (3) The Energy Management Team: ensure energy management initiatives are aligned to the capital investment programme and corporate asset strategy to optimise use of property estate and reduce overall running costs and energy consumption levels. Promote reductions in energy usage and advise employees and residents about energy efficiency (4) Through the Procurement Unit, sustainability and community benefits are considered in the development of all contract strategies	04	04	16 High	
<ul style="list-style-type: none"> - Deliver sustainable person-centred public services (the Verity Agreement) and an engaged sustainable workforce - Ensure infrastructure future-proofing, with investment in solar and wind farms, electric charging networks and public transport, showing that taking the right risks right now, can transform communities - For capital projects, ensure new assets are fit for purpose for the future and have sustainable maintenance and repairs strategies - Strategic decision making regarding the estate, including the condition and sufficiency of the learning estate 								
Action Codes	Linked Actions				Latest Note	Assigned	Date	Status
<p><i>It is recognised that Dargavel Village has a significant amount of housing development yet to be delivered (circa 2000 housing units over a 10-year period) and therefore many of the associated risks that existed at the beginning of the development continue to exist today albeit there is live data to inform future projections from the first circa 2,300 units that have been delivered.</i></p> <p><i>The Council therefore continues to face risk and uncertainty in relation to accurately projecting the scale and timing of future education demand which will continue to have inherent uncertainty and risk. In recognition of this the Council will continue to progress the following actions to manage and mitigate this risk:</i></p>								
SRR.23.03.05a	Securing robust long term demand projections which provide both a core projection, potential upper scenario and a long-term view of the potential scale and timing of short-term peak demand to inform decisions on capacity provision.				Further updates will be completed in this respect for updated datasets available from November registration data and recently released NRS Census data	Director of Children's Services	30-Sep-2023	
SRR.23.03.05a	Identify now a range of flexible options that are and will remain available to in future years to deliver, if required additional capacity (both temporary capacity and permanent long-term capacity) to ensure the Council can be reassured of being able to respond appropriately to the potential for upper end demand scenarios and or temporary demand peaks to emerge.				Based on data and a range of scenarios, flexible additional capacity options have been outlined and shared with relevant boards.	Director of Children's Services	31-Jan-2024	
SRR.23.03.05a	Establish process and arrangements to support and provide detailed monitoring and updates to projections for updates to actual data sets to facilitate a continual re-assessment of longer-term trend and likely requirements/ decision point required in relation to deployment of potential additional interventions.					Director of Children's Services	31-Jan-2024	

Appendix 2: Corporate Risks, longer-term or imminent


- LIVING our VALUES – making a difference together

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.06 Financial Sustainability Financial recovery from global events - Anticipated reduced income from NDR/CT over the medium term as full economic implications of the pandemic and cost-of-living crisis hit local businesses and communities - Pricing volatility and global supply issues leading to shortage of labour and materials following Brexit and the outbreak of the Ukraine war Best value report - Recommendation in Best Value report to prioritise how services need to be provided in future to be funded from within available resources. Cost and Income pressures - Future grant settlements and the level of funding available. - Implications of national economic policy choices to protect certain services from real-terms reductions in funding such as the Police and NHS - Future Local Government pay settlements, and non-payroll inflation - Demographics and demand pressures, such as an ageing population with increased associated service demands, and	If significant cost pressures are not successfully planned for and managed effectively over the medium to longer term, this could jeopardise the financial sustainability of the council and result in a significant impact on availability and quality of front-line services and capital investment resources. Decisions will then be required on the continuity or scope of some services currently offered.	Director of Finance and Resources; and Head of Finance and Procurement	(1) Revised medium- to long-term Financial Outlook reassessed the various risks to the Council’s short, medium- and longer-term financial sustainability. Refreshed report to Council on 14 December 2023 outlined the immediate financial concerns and plans to address these, including R4R savings (see 3 below), financial sustainability workstreams, and managed use of reserve balances; however, as the position continues to develop and evolve, close monitoring will be required to ensure that the Council manages costs in the short term and fully appreciates the longer term consequences of actions taken to address short-term risks. Committee reports of this nature cover a wide range of current and future financial and economic factors e.g., Strategic Economic and National Policy Context, Cost Pressures, Pressures on Income and Mitigation Strategies to deal with such uncertainties. (2) A well-developed and embedded budget planning, budget setting and budgetary control system is in place throughout the organisation, and this informs members and officers regarding financial performance and stability. This facilitates robust and transparent decision making and incorporates an escalation process with regards budget management issues which may arise. The Council agreed the 2024/25 budget on 29 February 2024. (3) In conjunction with the medium to longer term financial outlook and the Council’s continued “Right for Renfrewshire (R4R) Programme”, Renfrewshire Council has been proactive in planning for the future by identifying and agreeing a planned release of resources. It remains the case that savings will continue to require be generated at scale in order to ensure the ongoing financial sustainability of the Council. (4) The Council approved a number of Financial Sustainability Workstreams in June 2022. These are led by Directors and continue to progress recurring revenue savings. (5) There is close financial monitoring of the agreed savings to ensure that they are delivered within the agreed timescales, or where this is not possible, to understand and reschedule planned delivery to	05	05	25 V.High




<p>increases in demand for children’s social care</p> <ul style="list-style-type: none"> - Implications of welfare policies and poverty levels, exacerbated by cost-of-living crisis. - Reductions in income from fee-generating services such as car parking; implications of the national economic recovery and associated risks/uncertainty in economic factors e.g., interest rates and inflation. - Implications of third party provider financial stability, such as childcare providers in current economic climate - Liability for predecessor organisations, in light of the removal of the limitation period for historic child abuse claims 			<p>achieve the associated objectives. Monitoring is undertaken via a combination of financial and operational measures, actions and related update reports.</p> <p>(6) Regular updates and bespoke reports are provided to CMT and the Council with regards the national fiscal position, likely developments and the impact on the council through close liaison with national groups e.g., CIPFA DoFs, COSLA and the Scottish Government. This liaison remains critical in ensuring the Council is aware of potential financial developments and is in a position to influence these.</p> <p>(7) Managing the level and use of reserves has been a key tool in addressing the costs of the pandemic, therefore the planned use of reserves in the medium term, and the Council’s Capital Investment and Treasury Management Strategy, are key to ensuring ongoing financial sustainability.</p> <p>(8) Reports and publications from Audit Scotland in relation to the Local Government financial outlook, financial planning and related developments and improvements are supplemented with a Renfrewshire context report, with both reports being submitted to the Council's Audit Risk and Scrutiny Board.</p> <p>(9) Energy consumption data and condition surveys are used to identify priority areas for investment in the Council’s estate, support informed investment decisions and formulate the Council’s Capital and Revenue budgets.</p>			
Action Codes	Linked Actions	Latest Note	Assigned To	Due	Status	
CRR22.05.05a	Strategic Property Review and new ways of working / Review of local policy positions	<p>Work on all of the financial sustainability workstreams is being progressed with updates regularly to Council. Agreed budget changes will then be incorporated into the General Fund base budget in future years to capture the recurring savings.</p> <p><i>[Some due dates extended from original to 2025 as certain workstream targets were phased across financial years]</i></p>	Director of Environment, Housing and Infrastructure	31-Mar-2025		
CRR22.05.05b	Charging, fees and commercialisation / review of Council risk		Director of Finance and Resources	31-Mar-2025		
CRR22.05.05c	Strategic review of procurement		Head of Finance and Procurement	31-Mar-2023		
CRR22.05.05d	Connected Communities		Chief Executive (Head of Policy and Partnerships)	31-Mar-2025		
CRR22.05.05e	Digital Strategy		Director of Finance and Resources	31-Mar-2025		
CRR22.05.05f	Council Tax and Tax Policy		Director of Finance and Resources	31-Mar-2023		






Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.07 Successful Cyber Attack	Regardless of the Council's technical preparedness for a cyber attack, the threat remains acute and present, as evidenced by successful attacks on partner bodies, with the risk of significant impact on council operations.	CMT	For security reasons, technical security controls are not published in the public domain.	04	05	20
<u>Context:</u> The risk has been updated from cyber attack to risk of a <i>successful</i> cyber attack as more and more this risk comes closer to home, despite the sophisticated technical security protocols and cyber architecture in place, and for those organisations who have been impacted by successful attacks, we see that the effects are devastating. No matter what technology is deployed, the risk is materially impacted by individual employee behaviours – i.e. learning how to recognise a cyber attack and keeping that knowledge up to date by reading cyber updates and doing mandatory cyber training, being alert to phishing attacks and understanding the need for rapid escalation should an error inadvertently be made and criticality of urgently reporting when they have reacted to a phishing email and explaining all actions taken.						V.High
Action Codes	Linked Actions	Latest Note	Assigned	Due Date	Status	
As agreed by the Corporate Management Team						




Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.08 Financial Stability	If significant short-term costs and income losses are not closely monitored and understood, this could destabilise the finances of the Council to an extent beyond the financial resilience of the Council, resulting in a need for immediate cost control measures, or short-term savings which have an immediate impact on service delivery.	Head of Finance and Procurement	<ul style="list-style-type: none"> (1) Revenue budget monitoring reports to Policy Boards focus on the forecast year-end outturn position rather than the historic periodic position, so that significant variances are reported early, and any mitigating steps can be taken. This is already highlighting severe price pressures (such as contractual inflation) across different services. The impact of pay inflation is also highlighted through this reporting mechanism. (2) Review of all Right for Renfrewshire programmes has been undertaken in order to recalculate potential cost savings in-year and to reprofile agreed savings, the delivery of which was interrupted by the pandemic. (3) Review of Financial Sustainability workstreams following approval of the 2024/25 Revenue Budget to ensure targets remain achievable. (4) Clear analysis of the Council's reserves position and potential for reprioritisation or redirection; including the development of plans to rebuild financial resilience of the Council in the medium term. (5) Ongoing discussion with directors to understand the financial consequences of the current economic climate for each service and how these will be managed. (6) Review of capital plan and ongoing projects to ensure clear understanding of phasing of potential spend. 	03	05	15 High
<p><u>Context:</u></p> <p>Imminent shorter-term risk for financial stability, recognising the immediate financial situation of the Council (note: the medium to longer-term financial position is captured under financial 'sustainability')</p>						
Action Codes	Linked Actions		Latest Note	Assigned	Due Date	Status
Ongoing monitoring						




Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
<p>CRR24.04.09</p> <p>Commercial vehicle and operator licence compliance</p> <p><u>Context:</u> The council's vehicle fleet, managed by Environment, Housing & Infrastructure Services, comprises around 500 vehicles including heavy and large goods vehicles, light vans and cars. The council implements a range of measures to ensure ongoing vehicle operator licence compliance.</p>	<p>Renfrewshire Council requires its fleet of vehicles to be effectively managed, otherwise there could be sustained impact in several areas including community care, housing maintenance and repairs, Neighbourhood Services and waste collection.</p>	<p>Head of Operations and Service Development</p>	<p><u>Governance</u></p> <p>(1) Compliance and Business Lead Officer in post monitoring compliance performance and performing vehicle spot audits to make sure compliance is adhered too.</p> <p>(2) Vehicles serviced and maintained within the DVSA roadworthiness guidelines. Tachograph analysis system ensuring monitoring and compliance of driving staff.</p> <p>(3) Operator Licencing Awareness Training (OLAT) conducted for all operational service managers</p> <p>(4) Vehicle Tracking system monitoring vehicle performance and vehicle utilisation for all services. Driver CPC training to enhance driving knowledge for all HGV fleet drivers.</p> <p>(5) Driver Certificate of Professional Competence (CPC) and driving hours of HGV employees monitored daily on the Vision system and reported to operational departments.</p> <p>(6) Quarterly attendance at Logistics UK (formerly FTA) and APSE Transport boards</p> <p>(7) HAVS (Hand-Arm Vibration Syndrome) working group set up with operational departments to introduce new working practices and monitor risk.</p> <p>(8) Fleet Services have introduced specific Fleet risk assessments that will be shared with operational departments.</p> <p><u>Operational</u></p> <p>(9) Reduction in average age of Council Fleet</p> <p>(10) Workshop equipment and tooling improvements</p> <p>(11) Vehicle User group created with all fleet users to improve operational performance.</p> <p>(12) New Requirement for Fleet Management system – Fit for purpose conducted with IT. (Digital working requirement to improve service for operational departments.)</p> <p>(13) New fleet management system in progress of being procured as upgrade has been approved</p>	03	05	15 High
Action Codes	Linked Actions	Latest Note	Assigned To	Due	Status	
CRR24.04.09a	Updating the fleet management system, to create a digital working environment within Fleet Operations for all service users.	A supplier has recently been appointed to provide a new Fleet Management System. A project timeline and milestones, which will include work around data transfer and employee training in the new system, will be finalised shortly.	Head of Operations and Service Development	30-Apr-2025		



Context		Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.10 Asset Management - Ongoing		Effective governance and management of the council's property assets is essential, otherwise there is a significant risk of harm, financial loss, service disruption, non-compliances, fines, rising energy costs and inability to recover losses via insurance proceeds	Director of Environment, Housing & Infrastructure. Head of Economy & Development Services	<u>Corporately:</u> Key responsibilities with regards to the Estate span 2 specific service departments, but they come together through a CAMIS Development Group (Corporate Asset Management Information System) which is taking forward a workplan to more effectively consolidate and oversee asset management risk <u>Heads of Service:</u> Effective asset management in practice on the frontline is included within the new Risk Assurance model which went live on 1 April 2023.	03	05	15 High
<u>Context:</u> GOVERNANCE – roles and responsibilities - Estates (Leases – by and from the council, and on behalf of HSCP) - Facilities management (security, housekeeping, statutory duties/ inspection, maintenance, repair, building fire risk assessment) - Property services (capital works, and CAMIS development) - All services (inspection inventories and response, people elements of fire risk assessment) OTHER MATTERS IN SCOPE - Fluorescent Lights – requiring LED replacement. We continue to work through this and spot replacements will be on a like for like basis, however, larger complete renewal is being considered for Renfrewshire House. - Action in relation to Unwanted Fire Alarm Signalling and upgrade costs. Ongoing action to replace signalling equipment across the estate including changes to any activations/protocols to ensure this is being managed appropriately (responsible of duty holder on site)							
Action Codes	Linked Actions	Latest Note			Assigned To	Due	Status
CRR22.0 5.10d	Undertake gap analysis to identify activities that take place outside of the CAMIS environment and consider if these can be brought into CAMIS by way of system development	Due to competing demands, development work on CAMIS has moved to virtual environment and slower than initially planned. Work still being undertaken to assess what sits outside CAMIS and what can be brought in. Discussions with other Local Authorities that use CAMIS to see what can be added with Health and Safety module being reviewed. Due date therefore amended to June 2024 , 2025.			CAMIS Development Group	30-Jun-2025	
CRR22.0 5.10e	Explore data and status monitoring	Whilst CAMIS is noted to be a good repository for data, development work is required to improve the data and how it can be easily accessed. Due to resource requirements elsewhere in the Council, this has been delayed. However, conversations continue virtually to assess what can be done to improve CAMIS for users to ensure robust, up to date data is stored within the application. Due date therefore amended to June 2024 , 2025.			CAMIS Development Group	30-Jun-2025	



Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
<p>CRR24.04.11 Delivery of the Dargavel solution</p> <p>The newbuild Dargavel Primary school was delivered under a Section 75 agreement with the development company building a substantial housing development at Dargavel Village. The capacity of the new school was, and is, not sufficient for accommodating forecasted pupil numbers. The council needs to expand the learning estate in this area to ensure sufficient capacity for local education. The Independent Review into Dargavel resulted in 4 specific recommendations to be addressed to deliver the solution.</p> <ul style="list-style-type: none"> ▪ Recommendation 1 - Build a more robust model of primary school need for Dargavel ▪ Recommendation 2 - Reconsider catchment areas ▪ Recommendation 3 - Produce robust supplementary guidance on developer contributions ▪ Recommendation 4 - Seek to work cooperatively with BAE 	<p>If the Learning Estate is not appropriately adapted in time, then there is a risk of insufficient places to meet pupil numbers associated with the Dargavel Village development, with consequent impact on families, education experience and further significant damage to the council's reputation</p>	<p>Director of Children's Services</p>	<p>(1) Effective programme and project governance established</p> <p>(2) Project risk management workshop delivered to the project management team</p>	<p>03</p>	<p>05</p>	<p>15 High</p>
Action Codes	Linked Actions	Latest Note		Assigned To	Date	Status
For Rec 1						
CRR23.04.11-1a	Complete Council modelling through to the anticipated end date for the housing development (2033/34) based on assumed 4,300 units and available live data.	Completed October 2022		Director of Children's Services	31-Oct-2023	
CRR23.04.11-1b	Engage and appoint Edge Analytics to deliver enhanced modelling approach for both Dargavel primary requirements as well as PMHS out to 2033/34 and updated live datasets.	Completed February 2022 including additional upper forecast scenarios for Dargavel non-denominational requirements to support management of risk associated with long term yield remaining at similar level to 2023/24. Informed reports to Education and Children's Services Board in March and May 2023		Director of Children's Services	28-Feb-2023	
CRR23.04.11-1c	Extend Edge engagement to deliver an enhanced model projecting out to 2038 to provide longer term forecast to assess the full impact on the secondary sector and allow identification of likely timing and scale of peak demand encapsulating any relevant updates to live datasets.	Modelling completed which has identified an anticipated peak period in both primary and secondary sectors and will be reported to Education and Children's Services Board in November 2023.		Director of Children's Services	30-Sep-2023	






CRR23.04.11-1d	Provide update to November Education & Children's Service Policy Board.	Two update reports were taken to the November ECSPB: 1. Learning Estate 2. Dargavel Housing Development – Impact on Denominational Education Provision Link	Director of Children's Services	30-Nov-2023	
CRR23.04.11-1e	Update Edge Analytics modelling for newly released national Census data and expand across the whole school estate and establish modelling dashboard to support ease of updating and rapid re-assessment of revised projection that will be utilised on an ongoing basis over future years, both for Dargavel / PMHS but also as part of the strategic Learning Estate programme.	The Edge Analytics modelling for newly released national census data was completed last year. A modelling dashboard was also designed last year with further discussions to take place on how this is used to inform the wider learning estate. Edge have been commissioned to expand the model to include the whole estate and we are expecting a data output in 6-8 weeks. A schedule has been developed which outlines reassessment and monitoring timescales.	Director of Children's Services	[31-Jan-2024]	
For Rec 2					
CRR23.04.11-2a	Complete assessment of anticipated P1 intake from Dargavel catchment and assess against revised DPS capacity availability, establish planned P1 intake capacity cap and anticipated P1 intake requiring accommodation at Bishopton Primary School.	Planned use of Bishopton Primary School along with planned capped entry levels to Dargavel Primary School reported an approved at Education and Children's Services Policy Board in August 2023. There will be a requirement to annually monitor anticipated and actual P1 intakes carefully to assess adequacy of short-term capacity provision across both Dargavel and Bishopton Primary Schools to meet demand pending the second primary school in Dargavel coming on stream.	Director of Children's Services	31-Aug-2023	
CRR23.04.11-2b	Complete an exercise to assess the timing, scale and range of potential demand level scenarios, in particular understanding the scale and timing of the peak demand and likely settled long term demand. This information will be used to inform the assessment of how Bishopton Primary School could, if required, potentially be utilised as an option in the longer term.	Completion of the updated work with Edge Analytics has provided a view of the likely timing and length of the peak demand period – with peak primary demand being forecast in 2033/34 which will fall over the second half of the 2030s to a more settled level. Further work is being progressed to update this information for the recently released 2023 census information and November registration data to inform an overall assessment.	Director of Children's Services	31-Jan-2024	
CRR23.04.11-2c	Complete financial analysis to understand the potential financial context of utilising Bishopton Primary School Capacity	Bishopton PS is a predominantly 1960s construction and is more than 60 years old. This building will, along with the whole school estate, undergo an updated condition survey over coming months. Notwithstanding, given the underlying age of the	Director of Finance and Resources	31-May-2023	







		<p>building it will inevitably have a limited remaining lifespan before being considered for replacement.</p> <p>Existing surplus capacity if used permanently to reduce the required size of a second Dargavel primary school, will require to be replaced as part of a renewal programme. The determination of the timing of that will be subject to work progressed as part of the strategic learning estate programme.</p> <p>Consequently, it has been assessed that any financial advantage from utilising Bishopton PS will be restricted to a temporary time value of money benefit and consequently will be relatively limited.</p> <p>In addition, there is also a risk that utilising Bishopton PS permanently removes its availability to provide supporting capacity to manage both a temporary peak that may arise from upper end educational demand scenarios and longer-term upper end demand. There could be the risk that in such circumstances if Bishopton capacity was no longer available this would lead to higher overall costs over the longer term for the Council.</p> <p>The financial considerations and risks will be incorporated into the overall assessment scheduled to be reported as part of the Education & Children's Services Board report in January.</p>			
CRR23.04.11-2d	Set out overview in a report to the Education and Children's Services Policy Board in respect to the potential long-term utilisation of Bishopton Primary School which will be subject to detailed consideration at an appropriate point in future years as actual long term demand trends increasingly emerge.	Work to allow appropriate recommendation to be made is progressing in line with plans and scheduled to be reported to Board in January 2024. A paper was presented to Board in January 2024	Director of Children's Services	31-Jan-2024	
For Rec 3					
CRR23.04.11-3a	Undertake a desk top review of other local authorities across Scotland and identify key best practice councils to engage.		Head of Economy and Development	30-Jun-2023	
CRR23.04.11-3b	Complete detailed engagement with identified best practice councils arising from desk top research	Detailed engagement completed with Fife, Falkirk and West Lothian councils.	Head of Economy and Development	31-Aug-2023	




CRR23.04.11-3c	<p>Complete data analysis exercise of a range of datasets of mixed historic sites across Renfrewshire to provide empirical evidence to support actual pupil yields to inform establishment of appropriate yield factors to be used in future contribution policy.</p> <ul style="list-style-type: none"> • Refresh % capacity of all schools (vs school rolls) • Sample research of Pupil Product Ratio (PPR) for developed housing sites (< 10 units) [min 10 site sample] • Sample research of PPR for developed housing sites (> 100 units) [min 10 site sample] • Sample research of PPR for established / mature housing development to provide longer term perspective (e.g. 15 years old) (> 100 units) [min 4 site sample] • Identify individual schools where pupil capacity is above notional threshold (85%) • Identify all known undeveloped housing sites in individual school catchments • [Subset of 5] identify all housing sites with current "live" planning application <p>Identify schools where it is anticipated intervention would be required to increase capacity based on potential future housing to be delivered over next 10 years to inform likely future developer discussions.</p>	Work on this is now complete, agreed new draft planning guidance presented to March 2024 PCC Board.	Head of Economy and Development	31-Oct-2023	
CRR23.04.11-3d	Incorporate into the development of the draft contributions policy targeted to be presented to the Planning and Climate Change Policy Board in January 2024.	Work on this is now complete, new draft planning guidance presented to March 2024 PCC Board	Head of Economy and Development	31-Jan-2024	
For Rec 4					
CRR23.04.11-4a	Secure with BAE agreement on Heads of Terms for allow for mutual governance approval from each organisation to inform detailed legal agreement drafting and final sign off	This was completed and approved by ILE Board end of August	Chief Executive	31-Aug-2023	






CRR23.04.11-4b	Secure completed and signed legal missives to deliver in full the objectives outlined above to provide certainty and timing of availability of remediated and infrastructure proofed land to support wider school delivery planning and consultation arrangements that will be progressed by the Council team.	Legal missives concluded mid-September	Chief Executive	31-Aug-2023	
CRR23.04.11-4c	Proposed revisions to S.75 negotiated with BAE Systems were approved by ILE. Revised S.75 signed off by both the Council and BAE Systems to legally conclude matters.	Approved by planning and Climate Change Board end of August	Head of Economy & Development	31-Aug-2023	

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
<p>CRR24.04.12 Organisational learning from Dargavel investigation</p> <p>The recent Independent Review into Dargavel, and the council's response to the review, highlighted several recommendations and agreed actions. The first 4 recommendations related to the delivery of the solution for Dargavel specifically and the other</p> <ul style="list-style-type: none"> ▪ Recommendation 5 - Corporate working and organisational culture ▪ Recommendation 6 - Risk management ▪ Recommendation 7 - Role of members ▪ Recommendation 8 - Public confidence <p>The Accounts Commission has also issued a Section 102 Report in January 2024.</p>	<p>The council must progress the actions as a matter of urgency or there is a risk that without sufficient learning, similar errors to those made in the past could occur again, with further financial implications and significant reputational damage for the council</p>	CMT	(1) Corporate leads identified to ensure recommendations are taken forward.	02	05	10 High
Action Codes	Linked Actions	Latest Note		Assigned To	Date	Status
For Rec 5						
CRR23.04.12-5a	Undertake a health check assessment on major capital programmes to provide reassurance in respect to all aspects of governance, control, reporting and management of programmes.	City Deal and Infrastructure Health Check report was submitted to CMT on 21 November 2023. Other programmes to be reported to CMT through regular scheduled portfolio update sessions.		Chief Executive supported by CMT	31-Oct-2023	
CRR23.04.12-5b	Put in place arrangements to deliver a comprehensive Leadership Development Programme (circa 12 months + programme) for chief officers and senior managers which amongst other things will cover any key areas referenced in the Bowles report in respect to governance, accountability, risk management, collaborative working, member officer relations etc.	Contract engagement in place and resources secured from SOLACE Enterprises to support co-designed and co-delivered programme. Initial Chief Officer programme launch event occurred on 3rd October with focusing on personal resilience with the following Learning Development events scheduled: - October – Effective Communications and Elected Member Relations November - Governance and Risk Management December – Programme Management, Leading and Navigating Strategic Change January – Transformational Leadership February – Delivering Corporate/Team Values and Vision Delivery of wider tier of management / leadership cohort to commence early 2024.		Director of Finance & Resources and Head of HR & OD	30-Sep-2023	

CRR23.04.12-5c	Design and undertake an evaluation process of the Leadership Development Programme for Chief Officer cohort to inform required changes / adjustments to programme delivery for next management cohort.	Initial feedback was requested as part of the final workshop of this first programme. An evaluation request, designed in partnership with SOLACE, will be sent out to each of the participants asking if their knowledge has increased, if they feel more confident and informed and what changes, if any, would participants suggest for the next cohort. The formal evaluation will be sent out w/c 20/02/24 and will have a 2-week completion window. There will a further evaluation on what changes have been made as a result of the programme will also be carried out 6 months each cohort completion.	Head of HR and OD	31-Mar-2024	
For Rec 6					
CRR23.04.12-6a	A review of risk profiles across all service departments to ensure visibility of all risks and confirmation of where certain risks are being monitored if outwith the standard Risk Reports to the Audit, Risk and Scrutiny Board (i.e., Health and Safety Planning Groups, Service Improvement Plans etc)	Reviewing service risk profiles is now business as usual via the 6-monthly risk report To Board	Director of Finance and Resources	31-Oct- 2023	
CRR23.04.12-6b	A review of the 'service risk representative' roles in each service department to ensure the representatives who sit on the Corporate Risk Management Group are sufficiently involved in risk matters within the service, to feed this into the Corporate Risk Management Group and that they also have authority within the service to provide challenge as a 'critical friend.'	Action completed. CMT agreed (10 Oct), that each Director will nominate a Head of Service and one other colleague to support the Head of Service in the role going forward.	Director of Finance and Resources	31-Oct- 2023	
CRR23.04.12-6c	Delivery of a project risk management workshop specific to the planned new primary school in Dargavel (complete)	Workshop delivered covering nature of project risks, risk changes over lifecycle of the project; reminder of Council PM framework and PMU support; key issues re good governance	Director of Finance and Resources	31-Aug-2023	
CRR23.04.12-6d	Delivery of project risk management training with all PMU colleagues (in a train the trainer format) so colleagues are delivering this as part of project kick-offs to support a more risk focused culture in the organisation.	This was completed on 12/10/2023. PMU staff received a 'train the trainer' session to enable them to cover running risk awareness sessions at project kick-offs to support a more risk focussed culture in the organisation.	Director of Finance and Resources	30-Sep-2023	



CRR23.04.12-6e	Undertaking a 'health check' of project management arrangements across the council to ensure governance, management, reporting and risk management is appropriate to the scale of the project.	Compliance review of all PMU supported projects complete. All projects demonstrated a satisfactory level of risk governance and management.	Director of Finance and Resources	30-Nov-2023	
CRR23.04.12-6f	An update to the risk management course on iLearn and consideration of whether it should be a mandatory course.	This action is now complete. The new online risk management course is now live on the new learning management system and CMT have advised that the course will be mandatory (one-off) for all staff on GR9 or above.	Director of Finance and Resources	30-Nov-2023	
CRR23.04.12-6g	Embed and deliver risk management training into the new leadership development programme that is currently under development, particularly in relation to commercial risk	Risk management session was delivered in line with the programme , including internal and external subject matter experts.	Director of Finance and Resources	30-Nov-2023	
CRR23.04.12-6h	Reviewing governance documents to ensure delegations in relation to liability caps are clear and unambiguous.	Consultation with Head of Corporate Governance concluded that governance documents do not require amendment, but rather, more training would be required on what was expected within existing delegations. The training was delivered to CMT on 28 November 2023. Governance refresher training sessions have been delivered to every department senior management team in January.	Director of Finance and Resources	31-Dec-2023	
CRR23.04.12-6i	Deliver a targeted risk management development day for Chief Officers <ul style="list-style-type: none"> • Project risk management (and risk simulation exercise) • Risk horizon scanning and sustainability (the Global Risk Report) • Liability caps and their implications 	The training session has been prepared and was delivered to CMT on 28 November 2023.	Director of Finance and Resources	31-Dec-2023	
For Rec 7					
CRR23.04.12-7a	Undertake a health check assessment on major capital programmes to provide reassurance in respect to extent to which elected member involvement has been appropriately secured through formal governance reporting as well as via other appropriate informal engagement routes.	City Deal and Infrastructure Health Check report was submitted to CMT on 21 November 2023. Other programmes to be reported to CMT through regular scheduled portfolio update sessions.	Chief Executive supported by CMT	31-Oct-2023	

CRR23.04.12-7b	Support Council Leader and other nominated elected members to determine a review remit, progress the review and develop suitable recommendations.	The Cross Party Working Group has been established and met five times. A report was submitted to the Council Meeting on 29 February 2024 setting out the findings of the review.	Head of Corporate Governance	31-Mar-2024	
CRR23.04.12-7c	Carry out an assessment of the Audit Risk and Scrutiny Board against CIPFA's published good practice guide for audit committees and identify any recommendations for change in remit or operational arrangements.	The self assessment is complete with recommendations for improved clarity of roles and remits agreed by the ARSB, with a further report to Council in May 2023 seeking agreement of these recommendations.	Director of Finance and Resources	[31-Dec-2023]	
For Rec 8					
CRR23.04.12-8a	<p>Develop a communication and engagement strategy to meet the following objectives:</p> <ul style="list-style-type: none"> • Improve the flow and regularity of information to parents and carers and the wider Dargavel community, so they are first to hear about decisions impacting their community. • Ensure parents and carers have access to all projection data available to the council. • Introduce direct communication channels with Dargavel residents, enabling all sections of the community to engage on matters that are important to them and making sure the latest information is accessible and easy to find. • Provide residents with a feedback loop to enable them to ask questions of the council in relation to the development and have questions answered quickly. • Include the community in formal planning and design of a new primary school and high school extension. 	<p>This plan supported and guided all initial comms and engagement in the initial months of the issue being reported and has guided the following key activities:</p> <p>Hosting two parent and carer meetings, attended by council officers and more than 220 parents or carers,</p> <p>Establishing a dedicated enquiries email inbox and encouraged residents to contact us with any questions and concerns,</p> <p>Attending several parent council meetings with all primary schools and PMHS to support direct engagement, discussion on key activities, immediate estate decisions in respect to deployment of modular classrooms and post occupancy adjustments at Dargavel Primary, sharing and discussion of revised projection data and modelling, key council decision points, independent review outcomes etc</p> <p>Attending several community meetings from community council, Community Liaison Group as well as supporting coordination and delivery of wider community representative round table session to maintain ongoing engagement, sharing of information and data sharing etc.</p> <p>Issuing 12 letters/updates to impacted parents and carers at Dargavel Primary School</p> <p>Issuing 9 updates to Bishopton Community Council</p> <p>Issuing 3 media releases or proactive statements and responding to almost 50 media enquiries</p> <p>Issuing 11 elected member briefings and 8 MP/MSP briefings to support members in their engagement with local families.</p> <p>Monthly updates to the council website</p>	Head of Marketing and Comms	30-Nov-2023	


CRR23.04.12-8b	Post Review, deliver a revised comms and engagement strategy to re-establish trust and confidence across the Dargavel community.	Complete. As above.	Head of Marketing and Comms	31-Aug-2023	
CRR23.04.12-8c	Establish a new parent council liaison group to provide a single PC forum (at the request of PC chairs) to provide a streamlined opportunity for consistent engagement and communication with the whole PC community for all schools associated with Dargavel / Bishopton and PMHS and all feeder primaries.	Group has been established and has met following school summer break with positive feedback from Parent Council Chairs with engagement to date.	Head of Education	31-Aug-2023	
CRR23.04.12-8d	Establish regular opt-in digital community newsletter to facilitate regular communication updates direct to interested members of the community.	Take up of opt-in digital channel newsletter is currently sitting at 309 users and it is expected that this will continue to grow in the coming months as school delivery and design engagement commences more significantly.	Head of Marketing and Comms	31-Aug-2023	
CRR23.04.12-8e	Establish and track key indicators of community sentiment.	Over 800 people submitted formal responses to the Statutory Consultation on a proposed new primary school for Dargavel and over 150 individuals attended events that were part of the consultation programme. Exit surveys were provided at all events included in the programme to understand if engagement was helpful. General feedback indicates the flexibility of events was helpful and being able to ask questions of officers was useful, but community concerns about ensuring the right solutions are delivered remain. This will take time to significantly change. We continue to provide regular updates to the community through a variety of channels – including face-to-face forums, monitoring reach, engagement and feedback. We continue to grow membership of our opt-in community newsletter. From qualitative analysis of the statutory consultation, parts of the community continue to express frustration at the council's previous error and carry concern about current planning and projections. This will require ongoing and steadfast commitment to information sharing and using established community forums for ongoing engagement.	Head of Marketing and Comms	Ongoing	
CRR23.04.12-8f	Develop, deploy (at appropriate key points post formal consultation period) and evaluate	The Consultation Institute is supporting the service to carry out a thorough assessment of the effectiveness of the council's	Head of Marketing and comms	Expected April/May 2024	

	<p>a community survey to understand the impact of engagement with the community.</p>	<p>engagement strategy with the Dargavel community (Bishopton and wider Park Mains High School community) so far. This includes: Development of a process based on tCI's Certificate of Consultation Readiness to assess the current Dargavel process and produce a report making recommendations on what to do in future consultations based on that process – this involve desk research and is underway. Following this, in May, we will launch a community pulse survey, to understand if our engagement approach is helping to improve public trust and a more positive relationship between the council and the Dargavel community. This timeline was confirmed to first allow the Statutory Consultation on a proposed new primary school for Dargavel to conclude and be reported. The results of the analysis and opinion survey, with recommendations for our future strategy will be reported to Audit and Scrutiny Board in September. Our agreed plan has been shared with the council's auditors to inform their update report to the Accounts Commission in June.</p>			
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Context		Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.13 Workforce planning, recruitment and retention		There is a national shortage in the UK labour market for certain trades and professional services. For Renfrewshire Council that is impacting on certain specialist recruitment campaigns. This combined with diminution of salaries, the reality is that there is a risk the council may lose key personnel, it may be very difficult to recruit suitably qualified and skilled officers for compliance, advisory, investigative and assurance work, with significant impact on statutory responsibilities and slippage in professional activity.	Director of Finance & Resources	(1) Data analytics to look at areas of risk, trends both recruitment and attrition. (2) Ensuring we hire the right people in the first place by having solid recruitment methods (3) Offering workplace flexibility which can help enhance work life balance, and burnout (4) Creating opportunities for development (5) Partnering with employability, community, and further/higher education programmes to support the Council as an employer of choice	04	04	16 High
Workforce planning risk is captured by our model for business-as-usual risk, however over recent months it has been clear that a live issue is emerging in relation to recruitment and retention challenges, particularly for various trades and professional services . Particular pressure points at April 2024: <ul style="list-style-type: none"> • Soft FM and building services • Hard FM and property services • Legal and Registrars • Social services • Others, as being identified/ confirmed 							
Action Codes	Actions	Latest Note			Assigned To	Date	Status
CRR23.04.13a	Agreed to introduce a working group focussed on workforce planning, the purpose of this is to look at new and innovation ways to support the recruitment, retention and upskilling of the Councils workforce.	Workforce planning group now formed and an initial meeting held, further meeting dates have been scheduled. Work streams have been identified.			Head of People and OD	31-Oct-2023	
CRR23.04.13b	Review our recruitment training for managers with a focus on supporting onboarding, induction, and development support.	Training has been reviewed and updated in line with the new policy provisions. Ongoing and induction processes are being updated. <i>[Date amended 31/12/23 to 31/8/24]</i>			Head of People and OD	31-Aug-2024	
CRR23.04.13c	Develop an Equality, Diversity and Inclusion strategy, this aim of this is to enable colleagues to have equity of opportunity within the council during the whole employee lifecycle	Complete, EDI plan was approved at the FARS board in February 2024.			Head of People and OD	31-Dec-2023	
CRR23.04.13d	Introduce a programme that enables our colleagues voice and provides platform for recognition	Partially complete within some council services, work continues to drive this across the organisation. Development of employee recognition is in the early stages. <i>[Date amended 31/12/23 to 31/12/24]</i>			Head of People and OD	31-Dec-2024	
CRR23.04.13e	Continue the roll out of our Health & Wellbeing strategy, ensuring colleagues can have the best experience at work	The H&WB plan was approved at the FARS board in February 2024. There is ongoing work underway to drive the 4 themes identified within the plan and target specific work groups. We have trained more mental health first aiders to support the workforce.			Head of People and OD	31-Dec-2024	

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.14 Delivering homeless duties	It is becoming more difficult to fulfil our statutory duties for providing accommodation so breaches may occur with an increase in rough-sleeping and reputational harm.	Director of Environment, Housing & Infrastructure	<ul style="list-style-type: none"> (1) Monitored at weekly Housing SMT meetings with Head of Service and senior housing managers (2) Reports to Communities and Housing Policy Board (latest May 2024) (3) The Council's stock of furnished properties being used to provide temporary accommodation for those who have nowhere to stay has been increased on a stepped basis to 276 (4) Additional staffing resources have been appointed within Homeless Services, with 3 x Accommodation Officer and 2 x Housing Options Adviser posts now filled on a temporary basis to support the Councils response to the increase in homelessness. Also, extension of 2 temporary posts to improve access to support, housing options advice and advocacy for tenants in the private rented sector (5) Two additional Housing Support Officer posts have now been created and filled on a temporary basis to help ensure the legal duty to assess the support needs of those who are homeless and ensure these needs are met can be complied with (6) Attendance at regular multi-agency meetings regarding utilisation of temporary hotel accommodation 	04	04	16 High
We are at risk of being unable to provide temporary/ settled accommodation for the increased number of homeless applicants, Ukraine and Afghan resettlement programmes, and those asylum seekers living in Renfrewshire receiving positive decisions.						
Action Codes	Actions			Assigned To	Date	Status
CRR24.04.14a	In response to the increase in the level of homelessness over the last two to three years, The Council has increased its target to provide 55% of general lets to homeless applicants in 2024/25 and this was approved by the Policy Board in March 2024.			Head of Housing Services	31/03/2025	
CRR24.04.14b	Deliver the key initiatives detailed in Renfrewshire's Rapid Rehousing Transition Plan, including, the provision of adequate temporary accommodation, increasing the number of lets to homeless in order to meet needs, provide assistance to help new tenants settle, and upscaling the provision of wraparound support initiatives such as Housing First.			Homeless & Housing Support Services Manager	31/03/2025	

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.15 National Care Service – governance and financial implications	The council will need to ensure clear governance arrangements are established otherwise there will be increased risk in terms of liabilities, with financial impacts.	Director of Finance & Resources	(1) Maintaining a watching brief through various professional networks	03	03	09 Moderate
There has been recent confirmation that for the proposed new National Care Service, staff will continue to be employed by councils. However, under the terms of a new partnership arrangement, legal responsibility for the service is to be 'shared' between the health service, councils and Scottish government, with councils also responsible for buildings and the delivery of services. **29 FEB 2024 UPDATE ** Parliament approved the general aims of the National Care Service (Scotland) Bill at Stage One. Significant amendment to follow however at Stage Two.						
Action Codes	Actions			Assigned	Date	Status
	Monitoring only					

Context	Risk Statement	Owned by	Current Controls	Likelihood	Impact	Evaluation
CRR24.04.16 Administering elections	Administering an electoral event carries a significant responsibility. Each event must be carefully planned for in accordance with statutory procedures, and all risks identified with appropriate responses/ mitigations, otherwise there is a risk to delivery of election results within the required timeframe.	Chief Executive	(1) Experienced elections office team to support the Returning Officer and Deputy Returning Officers re election integrity (2) Experienced wrap-around services for all logistics (3) Project management discipline applied (4) Fully risk assessed (using both EMB guidance and internal methods) (5) Comprehensive contingency pack developed for each and every electoral event	02	04	08 Moderate
A UK General Election must be called by December 2024 and so with this in mind early preparations are underway. Most council service departments are involved in the administration of electoral events. While administering an electoral event can result in a significant impact in terms of the council's reputation, the overall likelihood associated with the risk is low, given established governance arrangements, project management approach and experience of officers involved. The risk is currently assessed as moderate.						
Action Codes	Actions			Assigned	Date	Status
CRR24.04.16a	Deliver on all aspects of the project plan			EO Manager	TBC	

Appendix 3: Service Risks

Risk (Cause and effect)	Risk Capture <input type="checkbox"/> Service RR <input type="checkbox"/> Project RR <input type="checkbox"/> H&S PLAN	Evaluation <input type="checkbox"/> Low <input type="checkbox"/> Moderate <input type="checkbox"/> High <input type="checkbox"/> Very High	Means of Monitoring <input type="checkbox"/> Board Risk-Reporting <input type="checkbox"/> SIP <input type="checkbox"/> Project Board <input type="checkbox"/> H&S Planning Group	Notes
Chief Executive's Service				
(1) <u>Discontinuation of Shared Prosperity Fund</u> If there is a change in government and the SPF ceases, funding for current economic development and place-based initiatives would be reduced by £5-6m.	Service RR	Moderate	Board Risk-Reporting	Any new update?
(2) <u>AMIDS does not achieve Investment Zone status</u> Would dampen placeshaping ambitions and weaken local economy	Project RR	Moderate	Board Risk-Reporting	Any new update?
Children's Services				
(3) <u>Portfolio Management</u> Unintended delays in progress in each of the three portfolios listed below will impact on our ability to ensure that children and young people thrive, learning and achieve: 1. Curriculum, learning, teaching and assessment; 2. Inclusion; and 3. Families and Communities	Project RR	Moderate	Project Board	Effective governance arrangements are in place with oversight, leadership and direction being provided by the Portfolio Governance Board which meets on a monthly basis. The three portfolio groups provide updates to the Board.
(4) <u>Availability of Alternative Care Placement</u> (Foster Care and Residential Care) This could result in a higher level of risk being managed within the community.	Service RR	Moderate	Board/Committee Risk-Reporting	Case managed by Social Work Management Teams with contingency plans in place.
Environment, Housing and Infrastructure Services				
(5) <u>Review of electric vehicle (fleet) infrastructure</u> Risks associated with the installation of charging facilities were managed during the related installation projects. There is however a need to review any residual risks that remain in relation to the siting, inspection, and maintenance of the facilities, to further reduce any risks to people or property within their vicinity.	Service RR	High	Board Risk-Reporting	Electric Vehicle fleet comprises around 116 vehicles. The council implements a range of measures to ensure vehicles are roadworthy and serviced accordingly. The EV Charging Infrastructure is electrically tested at final commissioning stage by a competent EV contractor. EV Chargers are serviced annually as part of warranty/ maintenance contract. Chargers are also monitored remotely by ChargePlace Scotland for any faults and site attended by

Risk (Cause and effect)	Risk Capture <input type="checkbox"/> Service RR <input type="checkbox"/> Project RR <input type="checkbox"/> H&S PLAN	Evaluation <input type="checkbox"/> Low <input type="checkbox"/> Moderate <input type="checkbox"/> High <input type="checkbox"/> Very High	Means of Monitoring <input type="checkbox"/> Board Risk-Reporting <input type="checkbox"/> SIP <input type="checkbox"/> Project Board <input type="checkbox"/> H&S Planning Group	Notes
				contractor if fault is not able to be fixed by back-office support.
(6) <u>Tree Fall and Ash Die Back & Larch Infection</u> With the emergence of Ash Die back in the UK there is now an increased potential for public injury and property damage, awards against the Council, reputational damage and statutory notices	Service RR	High	Board Risk-Reporting	The main trigger for this risk was a significant outbreak of Ash Dieback in the UK which is resulting in a significant number of trees within Renfrewshire having to be felled. Work is underway.
(7) <u>Housing Regeneration and Renewal Programme</u> Risks associated with delivering £100m regeneration and renewal programme.	Project RR	High	Project Board	Risk registers have been produced for each project and are regularly reviewed to identify, manage and mitigate known risks associated with the programme.
(8) <u>Last in Block Properties</u> Initial discussions have commenced with Scottish Government officials on the feasibility of 'last in the block' properties being repaired and used for the resettlement of UDP's, and a further report will be submitted to the Communities and Housing Policy Board providing an update on progress.	Project RR	Moderate	Board Report	Risk register has been produced and shared with Scottish Government. Application has been submitted and now been approved in principle by Scottish Government Minister.
(9) <u>Housing IT System Replacement Programme</u> Ensuring replacement system procured fulfils all requirements and is delivered within target.	Project RR	High	Project Board	Renewal of main system dealing with Housing Services, Housing Asset Management and Homeless Services.
(10) <u>Housing Investment Programme</u> Risk of delivering approved capital investment programmes and ensuring stock complies with statutory and regulatory standards.	Project RR	High	Project Board	As part of governance arrangements, a new project board is being established. Monthly project teams meetings have been scheduled and risk registers for each programme are being developed.
(11) <u>Delivering Homeless duties</u> The risk is of breaching a statutory duty to provide accommodation and would be likely to lead to an increase in rough-sleeping and reputational harm.	Project RR	High	Board Report	We are at risk of being unable to provide temporary/ settled accommodation for the increased number of homeless applicants, Ukraine and Afghan resettlement programmes, and those asylum seekers living in Renfrewshire receiving positive decisions.
(12) <u>Disposal of Coal Tar</u> Coal tar is now classed as hazardous waste material. There is consequently a knock-on risk to the council's resurfacing scheme with some moderate delays in only a few locations as alternative solutions are developed.	Service RR	Moderate	Board Reporting	We carry out test samples prior to our resurfacing programme, and any that are found to be positive will be removed from resurfacing programme and placed on the surface treatment / recycling programme. This ensures

Risk (Cause and effect)	Risk Capture <input type="checkbox"/> Service RR <input type="checkbox"/> Project RR <input type="checkbox"/> H&S PLAN	Evaluation <input type="checkbox"/> Low <input type="checkbox"/> Moderate <input type="checkbox"/> High <input type="checkbox"/> Very High	Means of Monitoring <input type="checkbox"/> Board Risk-Reporting <input type="checkbox"/> SIP <input type="checkbox"/> Project Board <input type="checkbox"/> H&S Planning Group	Notes
				that potentially hazardous material is left in-situ and doesn't require to be disposed off.
(13) <u>Implementation of Local Heat and Energy Efficiency Strategy</u> Key risk is reputational damage if the Council does not deliver on their Local Heat and Energy Efficiency Strategy and Local Heat and Energy Efficiency Delivery Plan. Work is currently underway to develop the delivery plan.	Project RR	Moderate	Board Reporting	The Scottish Parliament passed the Local Heat and Energy Efficiency Strategies (Scotland) Order in May 2022. The LHEES Order places a duty on local authorities to prepare, publish and update a Local Heat and Energy Efficiency Strategy and Delivery Plan.
(14) <u>RAAC in the learning estate</u> During the check at Castlehead High School, structural engineers identified the presence of RAAC limited to the school gym halls. The inspection concluded that our analysis of the construction materials of the main school building was correct, but that different material, RAAC, had been used in the construction of the gym halls.	Service RR	Moderate	Board Risk-Reporting	Estate wide inspection/check for RAAC has concluded. Only Castlehead HS had a positive result and works are underway to remediate.
(15) <u>Collection and Disposal of Waste Upholstered Domestic Seating (WUDS) / Persistent Organic Pollutants (POP's)</u> From 31st January 2024 new guidance came into force that changed the collection, storage and disposal of waste containing Persistent Organic Pollutants (POP's) which must be separated and sent for incineration. The impact of this could be both financial and environmental.	Project RR	Moderate	Project Board	From 1st February 2024 we have allocated additional resources to assist at the Household Waste Recycling Centres (HWRC's) to ensure that WUDS/POP's waste does not contaminate other waste streams as set out in the Changes to Upholstered Furniture Collection, Storage and Disposal approved by the ILE Board on 24th January 2024. A separate Special Uplift squad has been formed, as part of the Council's Special Uplift Service, to manage the collection of WUDS and POPs. Linwood Household Waste Recycling Centre (HWRC) is the only Council site which accepts POP's waste. We will monitor waste trends/patterns over the coming year. However, until a full years' data that identifies seasonal demands is available the scale of financial and service risks are difficult to determine.

Risk (Cause and effect)	Risk Capture <input type="checkbox"/> Service RR <input type="checkbox"/> Project RR <input type="checkbox"/> H&S PLAN	Evaluation <input type="checkbox"/> Low <input type="checkbox"/> Moderate <input type="checkbox"/> High <input type="checkbox"/> Very High	Means of Monitoring <input type="checkbox"/> Board Risk-Reporting <input type="checkbox"/> SIP <input type="checkbox"/> Project Board <input type="checkbox"/> H&S Planning Group	Notes
(16) <u>Collection Management / Routing Software for Waste and Recycling Service</u> The Service is looking to improve performance and maximise efficiencies by procuring and implementing a new Waste & Recycling Management/Routing system. This will assist in the setup and day-to-day management of the waste and recycling collection service. There is a risk that during the implementation process the service to customers may fluctuate and they are not kept fully informed.	Project RR	Moderate	Project Board	A Project team is being assembled, with cross-service representation to ensure the effective procurement and implementation of the new Waste and Recycling Management System. The project team will be responsible for the planning and implementation of a comprehensive communication strategy at each stage of the project. The service will liaise with colleagues from Customer Services Unit to share information and ensure this is available to customers timeously.
Finance and Resources Services				
(17) <u>PCI certification</u> Certification is required for taking credit and debit card payments. If certification is not consistently achieved, there is a risk of significant financial penalties applied by our Acquiring Bank and/ or removal of our ability to accept credit & debit cards completely. This would have a significant impact on Customers, Council income and the Council's digital aspirations.	Service RR	High	Board Risk-Reporting	To accept credit and debit card payments the Council is contractually obligated to comply with the Payment Card Industry Data Security Standards (PCI). This must be proven by submitting annual Self-Assessment. Questionnaires that match payment forms taken. Security & Compliance Mgr responsible for PCI compliance across Council. Internal procedures for applying compliance standards to card payment services. Annual independent audit of card payment procedures against PCI standards. PCI Governance Group to be established consisting of representatives from all Services who deliver 'pay for' services in the community. Training for staff handling card payments
(18) <u>Programme and project management</u> Where some projects might sit outside of the programme management unit's knowledge/ awareness, there is a risk that those projects fail either in timescales, quality, or costs or even if successfully concluded, do not deliver the intended outcomes.	Service RR	Moderate	Board Risk-Reporting	This risk had been on the corporate risk register but recent health checks have provided reassurance regarding our corporate approach to programme and project management. The risk has therefore been de-escalated back to Finance and Resource Services for monitoring in relation to arrangements for smaller projects that might sit outside of the programme management unit's awareness.

Appendix 4: Business-as-Usual Risks

The council has 12 areas of risk now monitored via the new risk assurance model introduced in April 2023. Each Head of Service (and three other officers who report directly to a Service Director), must undertake an annual self-assessment against a set of questions for each risk and indicate what level of assurance they are able to provide in relation to how they and their teams perform in these areas. The results shown are **system outputs**, and for transparency these are presented with some caveats. Not all responses are captured by the system; in some instances data has been manually passed to the Chief Auditor. In a couple of instances, Heads of Service repeated completion of modules with different levels of self-assurance and PowerBI counted two returns instead of accepting the latter and discounting the first. These anomalies are being addressed for year 2 going live on 15 April. It is important to recognise that the quality of responses underpinning self-assessment is the focus of separate reporting by the Chief Auditor, with the data being the foundation for her annual discussions with Service Directors in relation to the annual governance statement. It is also worth remembering that year 1 is a marker in the ground, with the aim being to see incremental improvement over time.

For 2024/25, some specific points of note going forward:

- Using feedback from Year 1 debrief sessions and an extensive review of the question sets, by the Chief Auditor and her team, modules have been updated ready for Year 2 to commence
- A 'corporate gap' tracker has been established from Year 1 responses and the Risk Manager will now monitor progress against the actions.
- In line with revised risk management KPIs, the Corporate Risk Management Group will monitor % of modules with assurance ratings equal to or greater than reasonable assurance.

Modules completed by Assurance and Year



While these are the council's business-as-usual risks, where there is recognised need for specific corporate action in any of these aspects of risk, these are escalated from time to time to the corporate risk register. An example of this is nos. 2 and 7 below. Aspects of these risks are reflected not only within the risk assurance model **but are also** reflected in the corporate risk register.

BAU RISK AREA	ENCOMPASSING	BAU RISK AREA	ENCOMPASSING
1. Community & public safety	Child and adult protection Serious and organised crime (external)	2. Asset management	Statutory compliance Arrangements for void properties Fleet and other infrastructure ICT hardware and software assets and responsibilities
3. People wellbeing & development	Staff health and wellbeing Training and development Corporate and local induction	4. Information handling	GDPR compliance Information asset management Information security Records management
5. Health, safety & managing adverse events	Staff incident recording RIDDOR arrangements Incident monitoring and trends analysis	6. Programme and project management	Governance Compliance with industry standards/ adopted methods
7. Organisation resilience	Business continuity: - Staffing resource - ICT and/ or power outages - Facility issue - Cyber security	8. Partnership management	Partnership registers Agreements Liabilities
9. Financial control and governance	Authorities and delegation Budgeting and accounting Conflict and whistleblowing Insider threat and crime Counter fraud	10. Service planning and performance monitoring	Customer engagement Public/ stakeholder engagement KPI trends analysis Links to risk management and service improvement
11. Procurement and contract management	Standing orders Roles and responsibilities Monitoring & Performance Mgt	12. Complaints, comments and claims handling	Compliance Trends analysis Links to service improvement

[Item End]



To: Audit, Risk and Scrutiny Board

On: 20 May 2024

Report by: Director of Finance and Resources

Heading: Risk Management Annual Report 2023/2024

1. Summary

- 1.1 This paper presents the Risk Management Annual Report for 2023/2024 (Appendix 1). The Report describes the corporate risk management activity that has taken place during 2023/2024 in relation to the council's risk management arrangements and strategic risk management objectives. It is not the purpose of this paper to report on the management of specific risks as such information is already provided separately to the Board in the Risk Report, May 2024 paper.
- 1.2 In exceptionally challenging times and with diminishing resources, the council continues to apply an appropriate level of risk management to prevent or mitigate the effects of loss or harm. In doing so, we recognise that good risk management contributes to the delivery of better financial outcomes, business objectives, better project success rates, achievement of targets and fewer unexpected problems.
- 1.3 We purposefully promote a risk aware culture and strive to place risk management information at the heart of the key decisions that we make. Our risk appetite is 'cautious' meaning that we can take an effective approach to managing risk in a way that both addresses our significant challenges but also enables innovation.
-

2. Recommendations

- 2.1 It is recommended that the Board considers the content of the Annual Report, noting the robustness of the council's risk management arrangements and the significant contribution that it makes with regards to the council's corporate governance arrangements.

3. **Background**

- 3.1 In keeping with the 'Scheme of Delegated Functions' a Risk Management Annual Report is provided to the Audit, Risk and Scrutiny Board each year for consideration. The report supports the council's code of corporate governance and seeks to provide assurance to stakeholders (internal and external) concerning the comprehensive risk management arrangements in place at the council.

Implications of the report

1. **Financial** – not relevant to report recommendations
2. **HR & Organisational Development** – not relevant to report recommendations
3. **Community/Council Planning** – effective risk management supports the delivery of all community/ council plan outcomes
4. **Legal** – not relevant to report recommendations
5. **Property/Assets** – not relevant to report recommendations
6. **Information Technology** – not relevant to report recommendations
7. **Equality & Human Rights** – not relevant to report recommendations
8. **Health & Safety** – not relevant to report recommendations
9. **Procurement** – not relevant to report recommendations
10. **Risk** – as per the subject matter of this report
11. **Privacy Impact** – not relevant to report recommendations
12. **Cosla Policy Position** – not relevant to report recommendations
13. **Climate Risk** – not relevant to report recommendations

List of Background Papers

- (a) Non applicable – reports provided on a year-by-year basis

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Renfrewshire
Council

Risk Management Annual Report

2023 - 2024

Document Title:	Risk Management Annual Report 2023/2024		
Service:	N/A	Lead Author	Risk Manager and the Corporate Risk Management Group
Date Effective:	20 May 2024	Review Dates:	Not applicable

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Document Title:	Risk Management Annual Report 2023/2024		
Service:	N/A	Lead Author	Risk Manager and the Corporate Risk Management Group
Date Effective:	20 May 2024	Review Dates:	Not applicable

1. Introduction

- 1.1 The Risk Management Annual Report is provided to the Audit, Risk and Scrutiny Board each year in keeping with its delegated function of considering the corporate risk management annual report. The Report describes the corporate-led risk management activity that has taken place during 2023/24 in relation to the council's risk management arrangements and strategic risk management objectives. The Report does not cover the management of specific risks as such information is already provided separately to the Board in the Risk Report, May 2024 paper.
- 1.2 In exceptionally challenging times and with diminishing resources, the council continues to apply an appropriate level of risk management to prevent or mitigate the effects of loss or harm. In doing so, we recognise that good risk management contributes to the delivery of better financial outcomes, business objectives, better project success rates, achievement of targets and fewer unexpected problems.
- 1.3 We purposefully promote a risk aware culture and strive to place risk management information at the heart of the key decisions that we make. Our risk appetite is 'cautious' meaning that we can take an effective approach to managing risk in a way that both addresses our significant challenges but also enables innovation.
- 1.4 This annual report supports the council's code of corporate governance and seeks to provide assurance to stakeholders (internal and external) concerning the comprehensive risk management arrangements in place at the council.

2. Risk Management Framework 2023/24: Overview

2.1 Below is an overview of the key components of the council's risk management framework. Thereafter sections 3 to 7 of this report expand on each component and highlight specific points relevant to 2023/24 developments.

(1) Infrastructure/ enablers

At the heart of the council's risk management arrangements are the strategic risk management objectives, the risk management policy and strategy and the strategic risk management development plan. Also embedded within the infrastructure are the communications systems in use for risk management information, the Intranet and the key policy boards and groups such as the Corporate Management Team and Corporate Risk Management Group that have a specific role in risk management.

(2) Process

A cyclical process for risk assessment, treatment, communication, monitoring and review of risk using a standardised risk matrix. The process and supporting matrix continue to enable a consistent approach to risk management throughout the council, set within the context of the council's capacity and tolerance for risk, sometimes also referred to as 'risk appetite.'

(3) Application/ results

Risk management is not viewed as an isolated function or practice but is applied to other key business processes of the council, including service planning, financial planning, performance management, procurement, project management and partnerships. Applying risk management at the right time and in the right way is key to risk management adding value to the organisation and delivering tangible results.

(4) Reporting and monitoring

Reporting and monitoring arrangements, including individual and group roles and responsibilities for risk management, are defined in such a way as to ensure a suitable flow of risk management information throughout the council and an appropriate level of monitoring and scrutiny relating to the effectiveness of the risk management arrangements in place and progress being made in relation to activity linked to strategic and corporate risk registers and service risk management plans.

(5) Risk management function

For the risk management framework to be effective, it must be underpinned by training, guidance and ongoing development activity which raise awareness of how to implement good risk management practice across the council. This aspect of the framework informs the workplan of the corporate risk management function under the responsibility of the Director of Finance and Resources.

3. Risk Management Infrastructure/ Enablers

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3.1 Risk Management Policy and Strategy

In November 2023 '[Risk Matters](#)' the combined risk management policy and strategy was revised and approved by the Audit, Risk and Scrutiny Board¹.

At its formal review there were no material changes proposed to Risk Matters, and only one minor amendment was made to reflect a change in terminology for the council's risk appetite, as being risk cautious.

- ✔ Policy and strategy reviewed and approved within schedule.

3.2 Strategic Risk Management Objectives

The council bases its strategic risk management objectives around the former National Risk Management Performance Assessment Model developed by ALARM².

- ✔ The strategic risk management objectives remain relevant and continue to form the basis of our Strategic Risk Management Development Plan.

3.3 Strategic Risk Management Development Plan

To support the implementation of 'Risk Matters' and the continuous improvement of risk management practice within the council, a Strategic Risk Management Development Plan (the Plan), is in place, outlining key actions that require to be completed over the life cycle of Risk Matters. The Plan is accessible to all Corporate Risk Management Group members via the Group's MS Teams channel.

Performance against the Plan is reported as follows:

- ✔ **YEAR 1**, 2022-23 Key performance figure - 100%, (30 of 30 actions) complete, against an 85% in-year target
- ✔ **YEAR 2**, 2023-24 Key performance figure - 88%, (14 of 16 actions) complete, against an 85% in-year target
- ✔ **FULL PLAN**, 2022-24 Key performance figure - 96%, (44 of 46 actions) complete, against an 85% target

3.4 The Corporate Risk Management Group (CRMG)

- (1) The Group meets 6 weekly for 'Risk Pulse' ensuring all members are aware of developing/ emerging areas of risk and how this might impact on various risk registers. The key purpose of this meeting is to share good practice, be aware of each other's risk context (thus promoting corporate working) and identify new and emerging risks.
 - ✔ Risk Pulse performance has been in line with strategy/ corporate expectations.
- (2) The Group also meets on an ad hoc basis for 'Risk Bite' where meetings are arranged to ensure progress against key milestones such as ensuring risks are reviewed and reports provided timeously to Board, or, another example is monitoring implementation of the council's new Business as Usual Risk Assurance Model (working title: BaURAM © Renfrewshire Council).
 - ✔ Risk Bite performance has been in line with strategy/ corporate expectations.

Strategic Risk Management Objectives

- | | |
|----------|---|
| Enablers | (1) <u>Leadership and management</u> : Ensuring that our Members, Directors and Senior Managers fully support and promote risk management |
| | (2) <u>Policy and strategy</u> : Ensuring that our policy and strategy remain fit for purpose and maintain a consistent approach to the management of risk and increasing its effectiveness |
| | (3) <u>People</u> : Ensure that our people are equipped and supported to manage risk well |
| | (4) <u>Partnerships and resources</u> : Ensuring that we have effective arrangements for managing risks in partnerships and resourcing risk management activity |
| | (5) <u>Processes</u> : Ensuring that our risk management processes are effective in supporting the business activities of the council |
| Results | (6) <u>Risk handling and assurance</u> : Ensuring that risks are handled well and that the council has assurance that risk management is delivering successful outcomes and supporting innovation |
| | (7) <u>Outcomes and delivery</u> : Ensuring that risk management does contribute to achieving positive outcomes for the council |

¹ Risk Matters is reviewed formally every two years by Board with an interim annual review conducted by the Corporate Risk Management Group.

² 'ALARM' is the public sector risk management association. The council's Risk Manager is a Board Director of ALARM.

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(3) The final core aspect of activity is 'Risk Dive' where the purpose is to carry out an in-depth analysis of a specific risk to form an opinion as to whether the risk is over, under or well controlled, and take forward any improvement actions required.

☒ Risk Dive performance has not been as expected during 2023/24. The Board should note that a significant amount of risk management development work has been progressed over 2023/24 and so limited capacity in the Risk team meant that Risk Dive had to be set aside in favour of pursuing other priorities. It is intended that Risk Dive will recommence in 2024/25.

✚ **New in 2023/24:** The Corporate Management Team undertook a review of CRMG membership. To ensure that **senior colleagues** across services are involved in the identification of risk, contribute to focused conversations about risk and promote risk management initiatives, Directors nominated at least one Head of Service from each service department to take on the role of lead risk rep.

3.5 The website and intranet

The intranet has historically been home to our risk management information and has been a key tool for communicating and providing risk management information and guidance for all staff with access to it.

✚ **New in 2023/24:** Recognising that not all staff can access the intranet and also that over the past year there has been significant external interest in the council's risk management arrangements, a new public-facing [risk management page](#) has been developed on the council's website, making risk information much more accessible.

4. Risk Management Process

4.1 The table below summarises the guidance which accompanies the risk management process. Applying this process in all aspects of business helps officers to manage their activities and pursue opportunities in a way that helps achieve objectives and prevent loss or harm.

Establish the context	Services consider risk in terms of context such as key themes and objectives, service priorities, operational activities or projects, longer-term or shorter-term objectives.
Identify risk	Services carefully define their risks in such a way as to be clear about the situation presented (opportunity, activity, service change, problem or challenge) and the consequences that may flow from it. We use risk 'bowtie' analysis which employees are finding very visual and helpful in understanding risk.
Analyse risk	Services analyse risk in terms of likelihood of occurrence and should it occur, its potential impact using the standardised risk matrix.
Evaluate risk	Services evaluate risk in terms of significance, being either 'low', 'moderate', 'high' or 'very high' and compare this with the council's capacity and tolerance for risk.
Treat risk	Services consider a range of options when deciding on the most appropriate way to address their risks, either through measures to terminate; transfer elsewhere (such as through insurance); tolerate as it is; or, treat with cost effective measures to reduce it to a level where the exposure is acceptable or tolerable for the council in keeping with its capacity and tolerance for risk. Note: in the case of opportunities, services may 'take' an informed risk in terms of tolerating it if an opportunity is judged to be (1) worthwhile pursuing and (2) the service is confident in its ability to achieve the benefits and justify the risk.
Monitor and review risk	Services are aware that once a risk assessment has been undertaken it is necessary to continue to monitor and review the risk for changes in context or the measures that are in place to control it.
Communicate and consult	Services are aware that it is good practice for at least two officers with relevant subject knowledge to undertake risk assessment (in consultation with other officers if necessary) with the key outcomes of the risk assessment process communicated to relevant persons (such as using the risk implications section on Board papers).

✔ The standardised process for risk management within the council remains fit for purpose.




✔ The steps in the process have been embedded in the council's new [online risk management course](#).

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5. Risk Management Application/ Results

- 5.1 For risk management to truly add value for the organisation, it needs to be applied across the range of business processes in operation throughout the council and all its service departments. This section provides an outline of how this happens in practice across a range of business practices.
- 5.2 Risk management continues to be a key component of the council's **programme and project management** arrangements meaning that if risks are proactively addressed through each stage of a project, the desired outcomes are more likely to be achieved, on time and within the planned budget.
-  **New in 2023/24:** the Risk Manager delivered project risk management training with all Programme Management Unit colleagues (in a train the trainer format) enabling colleagues to deliver this as part of project kick-offs to support a more risk focused culture in the organisation.
- 5.3 Each service continues to monitor their risks and refresh them annually, taking account of the service priorities and **service improvement plans**. This means that risks relating to the service priorities are proactively addressed and services are more likely to achieve their priorities and outcomes as planned.
- 5.4 Each year, services bring to the attention of the Director of Finance and Resources any areas of unavoidable cost pressures they are experiencing. During this process services can highlight instances where cost pressures relate to risks, and this supports effective decisions to be made in **financial planning**.
- 5.5 For risk assurance, as reported last year a new risk assurance model was developed post approval by the Corporate Management Team in 2021, ready to go live in April 2023.
-  **New in 2023/24:** The new Business as Usual Risk Assurance Model (working title: BaURAM © Renfrewshire Council) went live as planned in April 2023. The outputs from the model are being reported to the Audit, Risk & Scrutiny Board as per the 6 monthly risk reporting requirements and separately by the Chief Auditor in relation to annual governance assurance levels. The new model also facilitates the escalation of corporate gaps in relation to some areas of activity with a corporate gap tracker also being reported to Board as part of the model.

6. Reporting and Monitoring

- 6.1 The governance arrangements in place during 2023/24 have continued to ensure clear lines of accountability for risk management and continue to enable a suitable flow of risk information throughout the council.
-  The Audit, Risk & Scrutiny Board received risk progress reports on time in May and November 2023.
- 6.2 Each service has a representative on the Corporate Risk Management Group (the Group). The Group has overseen the 2023/24 strategic and corporate risks, monitoring progress. Services have taken ownership of their risks with processes being followed for reporting, and where necessary ‘escalation’ of significant risks to the Group.
-  All service departments submitted their risk data on time for the progress reports to the Audit, Risk and Scrutiny Board as planned.
- 6.3 The Corporate Risk Management Group continues to operate in a way that is more dynamic in terms of monitoring risk activity across various risk registers and the Business as Usual Risk Assurance Model.
- 6.4 In terms of monitoring performance in risk management the council historically participated in the ALARM/ CIPFA³ benchmarking club, using ALARM’s National Risk Management Performance Assessment Model. Although the benchmarking club no longer exists the risk maturity model attached to it still does, describing maturity as:
- Level 1 Awareness
 - Level 2 Happening
 - Level 3 Working
 - Level 4 Embedded and integrated
 - Level 5 Driving
-  The council aims for and is performing at level 4. There is the possibility that the Performance Assessment Model will be updated and so the council will review its performance against the revised model if/ when released to ALARM members.

³ Chartered Institute for Public Finance and Accountancy.

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6.5 In relation to Key Performance Indicators for risk management, as previously reported in 2022/23, the set of indicators previously in place were set aside on the basis that they had been superseded by the development work of the previous 2 years. Last year we reported that new indicators would require to be established towards the end of 2024/25 for implementation in 2024/25.

 **New in 2023/24:** New KPIs have been agreed for implementation in 2024/25:

- % service departments represented at each risk 'pulse' (6 weekly)
- % service departments meeting online risk module target (annual, with ¼ly review)
- % Strategic RM Development Plan actions met against target (annual, with ¼ly review)
- % risk modules showing reasonable or substantial assurance (annual with ¼ly review)
- % deep dive exercises undertaken against target (annual with ¼ly review)
- % service departments reviewing full service risk profile on ¼ basis (quarterly review)
- % service departments undertaking horizon scanning, 6 monthly (6 monthly review)
- % 'Whose risk it anyway' delegate feedback (score 4 or above) (per course)

7. Risk Management Function/ Training and Development

7.1 The council's Risk Management Training Strategy ensures we are clear about the council's expectations as to the degree of risk management knowledge required across a range of roles within the council, and the risk management training and development solutions that are available and should be accessed through the council to enable competence and capacity to manage risk within those roles.

 Training strategy updated to reflect new courses developed in 2023/24.

7.2 Over the course of 2023/24 the following has been delivered:


- Risk and insurance session for CPU colleagues
- Risk assurance briefing for CE senior management team
- Risk briefing for Finance and Resources senior management team
- Project risk management session for learning estate solutions
- Train the trainer session with the Programme Management Unit
- Bespoke risk management session/s for business management students
- Risk session for CMT (extended) along with legal, PMU colleagues and Zurich Municipal consultant
- Risk session for Leadership Development Programme in conjunction with SOLACE
- Whose risk is it anyway?

7.3 Ad hoc support, advice or training requests continue to be met so far as reasonably practical.

7.4 To continue to provide evidenced based training, development and advice for the council, the council's Risk Manager maintains continued professional development in her field and is qualified to Masters Level (MSc in Risk Management awarded by Glasgow Caledonian University).

7.5 Through membership of some groups and organisations that include ALARM (the Public Risk Management Association), the Risk Manager keeps abreast of risk management developments and best practice in other public-sector organisations and local authority areas. The Risk Manager now sits on the ALARM Board and is presently serving a two year term as ALARM President. This role means greater development opportunities that in turn serve the council well.

7.6 Through the council's contracts with Insurers and Insurance Brokers, the Risk and Insurance Team keep up to date with developments in the insurance sector in order to ensure that the council's insurance interests and liabilities are protected so far as possible.

 **New in 2023/24:** Three new courses developed: Introduction to risk management (online), Whose Risk is it Anyway? (in-person), and Insurance guide for procurement activities (online).

8. Conclusion

8.1 This Report has provided an overview of risk management arrangements and activity relating to 2023/24 in regard to the council's corporate-led risk management approach. It is intended that the report provides assurance to the Board.

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To: Audit, Risk & Scrutiny Board

On: 20 May 2024

Report by: Director of Finance & Resources

Heading: AUDIT, RISK & SCRUTINY BOARD ANNUAL REPORT 2023/24

1 Summary

- 1.1 It is important that the Audit, Risk & Scrutiny Board fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body as a foundation for sound corporate governance for the Council.
- 1.2 The Chartered Institute of Public Finance and Accountancy (CIPFA) 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.
- 1.3 The Annual Report for the Audit, Risk & Scrutiny Board for 2023/24 is attached as an Appendix to this report for consideration by Members and provides an overview of the Audit, Risk & Scrutiny Board's activity during the period 1 August 2023 to 31 March 2024 and a summary of key developments. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.
- 1.4 Due to the reporting period changing, as outlined in main report, this annual report has a reduced reporting period and will only cover seven months of 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 Members are asked to note the Annual Report for 2023/24 and agree 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.

2 Recommendations

- (a) That the Audit, Risk & Scrutiny Board Annual Report 2023/24 be noted;
 - (b) Agree that the report should be submitted to the next meeting of the Council to be held on 27 June 2024, in line with best practice guidance.
-

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

Author: Carol MacDonald, Senior Committee Services Officer,
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To: Council

On: 27 June 2024

Report by: Director of Finance & Resources

Heading: AUDIT, RISK & SCRUTINY BOARD ANNUAL REPORT 2023/24

1 Summary

- 1.1 The purpose of this report is to provide Council with an overview of Audit, Risk & Scrutiny Board's activity during the financial year 2023/24. It sets out how the Board has fulfilled its remit and provides assurance to those charged with governance that it has fulfilled its purpose and demonstrated its impact.
- 1.2 It is important that the Board fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body as a foundation for sound corporate governance for the Council. The Chartered Institute of Public Finance and Accountancy (CIPFA) 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. This set out CIPFA's view of the role and functions of an Audit Committee and included guidance on the production of an annual report of an Audit Committee against its remit for submission to the Council.
- 1.3 The annual report should be timed to support the annual review of governance and preparation of the Annual Governance Statement. This enables the Board to take stock of the assurances it has received and the extent to which its own performance has contributed to governance arrangements.
- 1.4 Taking the CIPFA guidance into account, and arising from the self-evaluation development sessions, the reporting dates for this Annual Report has changed. This annual report would normally cover the period 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 seven months of 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 annual report highlights the issues considered by the Board during the period 1 August 2023 to 31 March 2024 when the Audit, Risk & Scrutiny Board met five times. The report was submitted to the Board in terms of the Council's Code of Corporate Governance.
- 1.6 At each meeting, the Board considered significant findings from Internal Audit reports together with monitoring the progress made by management in completing agreed actions to improve the Council's control environment. It also considered the status of external audit action plans arising from external audit reports received and the external audit annual plan for 2023/24 from the external auditors in March 2024.
- 1.7 At the Council's Meeting on 22 June 2023 the Council noted the content of the Independent External Review Report ("the Bowles Report") and further noted the Chief Executive's response to the findings and recommendations of the Report. This report will give a brief summary of events and details the actions arising from the report relative to the Audit, Risk & Scrutiny Board.
- 1.8 In response to the Independent 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. 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.
- 1.9 The self-assessment identified that some amendments to the governance of the Audit, Risk and Scrutiny Board was required in order to improve clarity and address some specific requirements from the CIPFA guidance. As a result, revisions have been made to the Terms of Reference, the Guidelines for the Operation of the Audit, Risk and Scrutiny Board and the Role Descriptions for Councillors, Senior Councillors and Leader of the Council.
- 1.10 Council further agreed, in response to the Dargavel Primary School Review that a Cross-Party Working Group would be set up to discuss and review existing governance arrangements and that authority would be delegated to the Head of Corporate Governance to make the arrangements for the cross-party body. The Group set its own agenda and reviewed and examined all areas of interest to it. The Group also invited officers to address them on key areas. The findings and outcomes of their review in relation to the Audit, Risk & Scrutiny Board are set out within the body of this report.

2 Recommendations

- 2.1 That the Audit, Risk & Scrutiny Board Annual Report 2023/24 be noted;
-

3 **Background and Context**

3.1 Remit and Role of the Board

The Audit, Risk & Scrutiny Board is a key component of the Council's governance framework. Its purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The Board's role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

The Board has oversight of both internal and external audit together with financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.

3.2 Scrutiny enables members to review decisions, policies and performance that affect the Council and helps to ensure that the services and policies meet the Council's aims and standards. The scrutiny process not only provides a means of reviewing the Council's own services but enables examination of services provided by other organisations on issues causing public concern.

3.3 In order to fulfil the remit, the Board sought assurance on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control to ensure efficient operations and the highest standards of probity and accountability. This was achieved through reports received from Internal Audit, other Council functions and External Audit with focus in particular on internal control and governance.

4 **Core Functions of the Audit Committee**

4.1 The core functions of the Audit, Risk & Scrutiny Board reflects both standard practice for audit committees across all sectors and the specific legislative and professional standards requirements for local authorities. The CIPFA Position Statement sets out the core functions of the audit committee as follows.

- Supporting the establishment and maintenance of good governance, risk management and control arrangements.
- Supporting accountability and public reporting, in particular the financial statements and the annual governance statement, and other statements that accompany the financial statements.
- Supporting the establishment and maintenance of good arrangements for internal audit and external audit.

4.2 The Audit Committee met 5 times during 2023/24 comprising meetings on 21 August, 26 September, 6 November 2023, 22 January and 18 March 2024 respectively, to consider reports relevant to the Audit cycle and other matters as deemed appropriate. Pre-Agenda meetings were also held ahead of the Board meeting involving the Convenor, Depute-Convenor and appropriate officers.

4.3 All meetings were held using the Microsoft Teams platform to allow remote participation. All Board meetings were hybrid, webcast live and made available publicly on the Council’s live-streaming website.

5 Membership of the Board and Political Balance

5.1 In accordance with Renfrewshire Council’s Standing Orders membership of the Audit Committee comprises nine Elected Members drawn from all the political parties represented on the Council, having regard to the party balance on the Council (3 Administration/6 opposition groups/parties). The quorum of the Audit, Risk & Scrutiny Board is 3 Elected Members.

5.2 The Convener is an independent member and the Depute Convener is from an opposition party. In terms of the Council’s procedural standing orders, members have been drawn from the political parties represented on the Council on a proportionate basis, having regard to party balance on the Council. It should be noted that Members of the Leadership Board and Members who are Conveners of another Board may not be members of the Audit, Risk & Scrutiny Board.

5.3 The Members of the Audit, Risk & Scrutiny Board are as follows:-

NAME	PARTY	POSITION	APPOINTED TO BOARD
Councillor Andy Doig	IND	Convener	June 2022
Councillor Janis McDonald	LAB	Depute-Convener (appointed Feb 2024)	June 2022
Councillor Jennifer Adam	SNP	Member	June 2022
Councillor Chris Gilmour	LAB	Member	June 2022
Councillor John Gray	CONS	Member	June 2022
Councillor Lisa-Marie Hughes	SPN	Member	June 2022
Councillor Robert Innes	SNP	Member	June 2022
Councillor James MacLaren	CONS	Member	June 2022
Councillor Ben Smith	LAB	Member	February 2024

5.4 CIPFA advises that “Elected Members of local authorities are part of the body charged with governance and bring knowledge of the organisation, its objectives and policies to the Audit committee”. Members with experience in scrutiny or standards offer additional knowledge of activity, risks and challenges affecting those areas. Ideally, the selection of elected members to the audit board will take account of aptitude and experience.

5.5 The Cross-Party Working Group report submitted to Council on 29 February 2024, suggested that additional support to the Board, perhaps through external independent membership, particularly from a finance/accounts background, may be appropriate.

5.6 Attendance by Officers at the Board Meetings

All Audit, Risk & Scrutiny Board meetings were attended by the Chief Auditor (except 26 September 2023), Head of Corporate Governance and the Director of Finance & Resources. Other senior officers also attended meetings as appropriate for items on the agenda for which their presence was relevant. Representatives from the Council's external auditors - Azets Scotland, the appointed external auditors, were also present at all the meeting.

6 **Governance Arrangements**

- 6.1 The Audit, Risk & Scrutiny Board is different from the Policy Boards. It is politically neutral with the Convener and Depute Convener being selected from different parties. The role of the Convener is undertaken from outwith the Administration and Party Whips do not apply. The Committee reports to the full Council.
- 6.2 There are a wide-ranging set of arrangements to support the running of the Council in place and these are reassessed each year by Internal Audit and reported through the Board. It should be noted that the Council's external audit arrangements have never flagged any material issues with governance arrangements in the Council, however, there are always opportunities to improve and strengthen governance arrangements.
- 6.3 The Terms of Reference for the Board differ as there is no general delegation on specific service performance monitoring. The Board has specific delegations:-
- Audit: Including acting as the Council's Audit Committee
 - Corporate Governance: The Council's code of corporate governance
 - Risk Management: Including approval of the risk management strategy
 - Monitoring and Reviewing Service Delivery Performance, Policies and Practices
 - Community Leadership through Monitoring of Other Public Bodies
 - Standards and Ethics: in relation to Elected Members
 - Written Intimations: Specific requests from Members of the Board
- 6.4 The Board, at the meeting held on 18 March 2024 considered a report which highlighted the outcome from the two development sessions and identified the revisions to be made to the Terms of Reference, the Role Descriptions for Councillors, Senior Councillors and Leader of the Council and changes to the Guidelines for the Operation of the Audit, Risk and Scrutiny Board, which took in the suggestion by the Cross Party Working Group, to include the option for the Board to appoint up to 2 individuals as non-voting lay members. Details of all the governance changes are outlined within the report [CIPFA Audit Committee Guidance – Self Assessment and Action Plan](#), submitted to the Audit, Risk & Scrutiny Board on 18 March 2024.

6.5 Two aspects of the current Audit, Risk and Scrutiny Board Terms of Reference were identified that would be better considered by another Board or by Council.

- It was felt that the consideration of the quarterly absence statistics and the annual report in relation to absence would be better considered by the Finance, Resources and Customer Services Policy Board. This change could be achieved without any amendment to the Policy Board Terms of Reference, as these reports could be considered under clause 13. “To provide oversight and review of the Council’s workforce planning, organisational development and human resource strategies and plans” and clause 27. “To approve and oversee policies in relation to health, safety and welfare of Council employees and service users for whom they are responsible”.
- Members also expressed a view that the annual report from the Standards Commission would be better considered by the full Council. Again, no change would be required to the Scheme of Delegated Functions other than the amendment already set out within the revised document.

7 Dargavel Primary School Independent Review and Accounts Commission Section 102 Report for School Accommodation for Dargavel Village

7.1 The findings of the independent review into the circumstances of the errors in planning and delivery of primary school provision in the Dargavel area were reported to Council in June 2023. At the same meeting, a further report was presented outlining the initial high level Council response to the recommendations of the independent review.

7.2 Subsequent to the initial high-level response provided at the June Council meeting immediately after the report publication, a more detailed range of specific actions were developed over the summer period by officers which were actively progressed at pace.

7.3 As part of the Council’s wider governance arrangements, the Audit, Risk and Scrutiny Board considered a report on 6 November 2023 in relation to the actions identified by the Council and the headway achieved to progress them. It was noted that many of the actions had already been approved through an appropriate policy board and that the Council’s response to the independent review recommendations had been considered in detail by the Council’s external auditors and reported on as part of the annual audit report. It was further noted that the actions outlined within the report had been incorporated into the regular risk reporting arrangements in place for the Audit, Risk & Scrutiny Board and that regular reports on progress would also be provided to future Board meetings.

- 7.4 At the Audit, Risk & Scrutiny meeting held on 22 January 2024, a report was considered advising Members that the Council had been informed that the Controller of Audit had decided to use the reporting powers available to her under s102 (1) of the Local Government (Scotland) Act 1973 to bring the Dargavel issue, and the action the Council was now taking in response to the Bowles report, to the attention of the Accounts Commission. The report also provided an update and further detail on the actions the Council had taken, and plans to take, in addressing the recommendations within the Independent Review.
- 7.5 At the Audit, Risk & Scrutiny meeting held on 18 March 2024, a report was submitted in relation to Dargavel advising Members of several developments:
- (i) that a SMART action plan had been 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.
 - (ii) That the Council's Meeting of 29 February 2024 had considered the Account Commission's report and agreed a number of actions and that those actions would be incorporated into the independent review response monitoring arrangements reported to this Board.
 - (iii) The Cross-Party Working Group had concluded their findings and had set out a detailed action plan.
- 7.6 A copy of the report which went to the Audit, Risk & Scrutiny Board on 18 March 2024 is available with here - [Actions Monitoring Report - Dargavel Primary School Independent Review and Accounts Commission Section 102 Report for School Accommodation for Dargavel Village](#).

8 **Audit, Risk & Scrutiny Board Activity and Issues considered by the Board during 2023/24**

- 8.1 Audit of Accounts - The Board at the meeting held on 6 November 2023 considered a report relative to the audit of the Council's 2022/23 accounts. The report intimated that the 2022/23 unaudited Annual Accounts were approved at the meeting of the Council held on 22 June 2023. Each year the Council's appointed external auditors carry out an audit of the Council's financial statements and provide an opinion as to whether the statements provide a true and fair view of the financial position of the Council and its income and expenditure for the year; and whether they had been prepared in accordance with the relevant regulations.

The report advised that there were two changes made to the annual accounts over the course of the audit in relation to the pension fund disclosures and the revaluation of properties. Other minor and presentational changes were also agreed.

- 8.2 Annual Internal Audit Plan 2024/25 – The Board at the meeting held on 18 March 2024 agreed a risk-based internal audit plan for 2024/25. The plan considered the outcomes of the internal corporate and service risk identification and evaluation processes, and the current business environment. In addition to undertaking work which would provide assurance on the robustness of key internal controls, the plan sought to reflect the key priorities and challenges for the Council.

The report set out the methods that had been employed to facilitate production of the Plan and the influencing factors that had been considered in the assessment of the current business environment and the priority areas of audit.

Progress on the 2023/24 annual audit plan and summaries on the findings and conclusions of each audit assignment were reported to the Board on a quarterly basis.

- 8.3 External Audit and External Audit Plan 2023/24 – The Board at the meeting held on 18 March 2024 considered a report which outlined Azets' approach to the audit of the 2023/24 annual accounts and the Coats Observatory to assess whether they provided a true and fair view of the financial position of the Council, and whether they had been prepared in accordance with proper accounting practice. The plan outlined the responsibilities of Azets and the Council, their assessment of key challenges and risks and the approach and timetable for completion of the 2022/23 audit.

At the meeting of the Board on 6 November 2023, Azets, the External Auditor, submitted a Best Value Thematic report as part of the annual audit process. The report noted that the last formal report on best value activities in Renfrewshire had been published in 2017 and was undertaken by previous external auditors Audit Scotland. Regular reports on follow-up best value audit activities were reported to the Audit Risk and Scrutiny Board as part of the annual audit reporting process. In March 2023, the Accounts Commission announced a new approach to auditing best value in local authorities. This ensured compliance against the statutory duty but was now fully integrated within the annual audit undertaken each year. Detailed best value work was also carried out each year around a particular theme selected nationally, with findings collated into a national report. The report noted that this was the first year that this process had been undertaken in relation to Renfrewshire Council.

- 8.4 Internal Audit Findings – The Board considered quarterly reports on the findings of internal audit in terms of national guidance produced by CIPFA on the implementation of audit committee principles in Scottish local authorities, in line with which internal audit submitted regular reports on the findings of audit work to the Board based on the work of internal audit and detailing the key issues arising.

- 8.5 Internal Audit and Counter Fraud Progress and Performance – The Board considered regular reports which detailed progress and performance in terms of delivery of the audit plans for the internal audit and counter fraud teams. The Director of Finance & Resources had set annual targets to demonstrate continuous improvement. In terms of counter fraud, due to the diverse nature of fraud referrals, no formal performance targets had been established and the outcomes from investigations were monitored and reported on a regular basis by the Council's management.
- 8.6 Audit Scotland Reports – during the period covered by this report, there were three reports submitted from Audit Scotland: Local Government in Scotland – Financial Bulletin 2022/23; National Fraud Initiative 2020/21; Renfrewshire Council Housing Benefit Performance Audit; and Local Government in Scotland Overview 2023. Each report highlighted key points and the Council's position where available.
- 8.7 Strategic, Corporate and Service Risks – The Board, at meetings held on 26 September and 6 November 2023, considered the latest position in managing the council's risks entering the respective quarters of the financial year.
- 8.8 Annual Complaints Handling 2022/23 – The Board at the meeting held on 21 August 2023 considered a report which detailed complaints received by the Council from 1 April 2022 to 31 March 2023 and how this information had been used to ensure that the Council delivered high quality, efficient and responsive services. A summary was included of the numbers and types of complaints received; responded to within timescales; customer satisfaction monitoring; and key complaint areas including what was being done to address the issues raised.

The report advised that 9,155 complaints had been received in 2022/23 compared with 9,193 in 2021/22 and 6,179 in 2020/21. The report noted that the pandemic had resulted in a reduced volume of complaints in 2021/22.

The report detailed the performance on key indicators, and highlighted improvements made to the complaints handling process over the past year to ensure that complaints were handled well.

- 8.9 Corporate Governance – The Board, at its meeting held on 18 March 2024 considered a report by the Chief Auditor which reviewed the adequacy and effectiveness of the revised Local Code of Corporate Governance. Internal Audit carried out a sample check of the evidence used to demonstrate compliance and confirmed that the Council complied with the requirements of the Local Code of Corporate Governance. In addition, it was evident that the Local Code had been subject to review and updates in line with developments in best practice and any revised Council Policies.

At the same meeting on 18 March 2024 the Audit, Risk & Scrutiny Board considered a report by the Chief Executive which reviewed the Council's Local Code of Corporate Governance for the year 2022/23 and provided evidence of how the Council complied with the Code. The evidence presented within the report demonstrated that strong governance arrangements had remained and were in place within the Council, and that Councillors and Officers were working together to lead and manage the Council in order to provide vital public services.

- 8.10 Absence Statistics - The Board considered reports on absence returns with the statistics broken down by service and category of staff, including information relative to absence targets and how services had performed against them. An analysis for absence had also been compiled and details were included within each report.

Annual Reports by other Bodies

- 8.11 Scottish Public Services Ombudsman (SPSO) – Annual Report 2022/23 – The Board at the meeting held on 22 January 2024 considered a report which highlighted that the health sector was the sector which the SPSO received most complaints, with local authority cases receiving the second highest number. Nearly two-thirds of cases received were about health and local authorities.

The report advised that information received separately from the SPSO indicated that the number of complaints received relative to Renfrewshire was 35 compared to 43 in 2021/22. Of the 35 complaints determined by the SPSO during 2022/23, were completed at the early resolution stage and 13 reached the advice stage.

- 8.12 Commission for Ethical Standards in Public Life in Scotland: Annual Report 2022/23 - The Board at the meeting held on 22 January 2024 considered a report which detailed the work of the Commissioner during the year, provided details of the investigation of complaints about the conduct of councillors, members of devolved public bodies, MSPs and scrutiny of Scotland’s ministerial public appointments process.

The report advised of revised governance arrangements, reinstated transparency reporting and a new rolling biennial business covering all office functions.

- 8.13 Scottish Information Commissioner Annual Report 2022/23 – The Board at its meeting held on 22 January 2024 considered a report which intimated that the Freedom of Information (Scotland) Act 2002 (FOISA) created a general right to obtain information from any designated Scottish public authority subject to limited exemptions. The annual report explored the performance of the Office of the Scottish Information Commissioner across the year and how FOISA could 'add demonstrable value to public services' within Scotland.

- 8.14 Annual Programme of Reviews - The Board undertakes reviews by examining a subject through consideration of evidence from Council officers, other organisations and service users. Once all the evidence has been collected, the lead officer prepares a report on the Board’s behalf outlining the findings and recommendations and following approval by the Board, the report is submitted to the Council for consideration.

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.”

It was agreed that officers would assist members to develop the Boards annual programme of reviews to ensure that due consideration is given to the corporate risks and priorities.

Members will still have the ability to submit written intimations to the Board to consider matters they would like reviewed. A session will 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.

A full update on the Annual Programme of Reviews 2022/2023 and 2023/24 was the subject of a separate report on the agenda for the meeting of the Audit, Risk & Scrutiny Board held on 20 May 2024.

9 Delivering Effectiveness and Strengthening the Audit Board

9.1 In response to the Dargavel Primary School Independent Review and recommendations made by the Council's external auditors, the Council agreed to undertake an assessment of the Audit Risk and Scrutiny Board against CIPFA's published good practice guide for audit committees.

9.2 An initial assessment of the current arrangements was undertaken by officers against the self-assessment of good practice checklist and the evaluating the impact and effectiveness of the audit committee checklist, provided in the guidance.

9.3 At the Audit, Risk and Scrutiny Board meeting on 6 November 2023, the Board agreed the format of a self-assessment and members participated in two development sessions, on 19 January and 26 February 2024.

9.4 The development session on 19 January 2024 looked in depth at:

- whether the Board was operating in accordance with the practices recommended and complied with legislation (where appropriate).
- How the Board had fulfilled its terms of reference, including the core functions of the committee.
- The operation of the Board, including the support and training provided and how members would develop their knowledge and experience.
- The Board's effectiveness in terms of impact on the quality of governance, risk management and internal control, together with satisfactory audit arrangements.

9.5 The development session on 26 February 2024 discussed:

- Review of discussion at development day session, and agreement of proposed actions
- Consideration of other benchmarking information
- Review the suggested changes to the ARSB ToR (and whether any other policy board ToRs also need reviewed)
- Consider any revisions required to the ARSB guidelines document, and potentially definition of a specific senior councillor role for the ARSB Convener

- Feedback on member skills/experience self-evaluation; future training requirements and external independent membership
 - Consider the audit planning approach (and whether any specific items may require to be included in the 24/25 audit plan)
 - Consider issues for inclusion in the formal ARSB evaluation report for consideration at 18 March meeting, including specific recommendations for Council to consider on 9 May.
- 9.6 The output from the two development days identified a number of areas of good practice and a draft action plan was developed which are outlined within the report [CIPFA Audit Committee Guidance – Self Assessment and Action Plan](#), submitted to the Audit, Risk & Scrutiny Board on 18 March 2024.
- 9.7 Members also requested that the current arrangements were benchmarked with other Local Authorities. The benchmarking information was discussed, at the second development session on 26 February 2024 and members agreed that the current arrangement was broadly consistent with other Local Authorities across the areas of good practice covered in the guidance. A summary of the key points arising from the benchmarking exercise, which focused on the membership and functions of Scottish Local Authorities Audit Committee is outlined at Appendix 2a and 2b within the [CIPFA Audit Committee Guidance – Self Assessment and Action Plan](#) report submitted to the Audit, Risk & Scrutiny Board on 18 March 2024.
- 9.8 In line with national guidance by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of audit committee principles in Scottish local authorities Audit boards should have access to support to guide them in their roles, help them to understand the key agenda items, and to keep them informed of new developments.
- 9.9 As a result, Section 1.13 of the Guidelines for Operation of the Audit, Risk & Scrutiny Board - Role of Members, has been amended to recommend that all members of the Audit, Risk and Scrutiny Board undertake an annual assessment of knowledge and skills which will be used to develop an annual training and development programme, as recommended in the CIPFA guidance. The Terms of Reference and the Guidelines for the Operation of the Audit, Risk and Scrutiny Board have been updated to formalise this change. The revised documents are attached as appendices to the [CIPFA Audit Committee Guidance – Self Assessment and Action Plan](#) report which was submitted to the Audit, Risk & Scrutiny Board on 18 March 2024.
- 9.10 A programme of training and development for members has now been prepared and further development will be considered following the completion of the Knowledge and Skills Framework from the CIPFA guidance. The proposed topics are detailed below:
- Governance arrangements and the value of good governance
 - Financial management arrangements
 - Overview of financial reporting
 - Role of External Audit

Where individual members indicated specific development requirements, it has been agreed that the Chief Auditor will arrange for one-to-one meetings to determine how best to support each members development.

- 9.11 It should be noted that a wide range of briefings and other training was offered to elected members during 2023/24. A training record is kept by Committee Services.
- 9.12 During the week of 14 August 2023 Members undertook a focussed week of briefings, clinics and skills workshops. Some of the workshops were topics around feedback from members following evaluation of the induction programme. The development programme included examining the latest guidance in the Local Code of Conduct for Councillors.

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

Author: Carol MacDonald, Senior Committee Services Officer,
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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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To: Audit, Risk and Scrutiny Board

On: 20 May 2024

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.
 - 1.2 Following the Board in March 2023 there was a change in Lead Officer. This has brought about a change in timescales due to handover.
 - 1.3 The review had initially been focusing on Category B and C antisocial behaviour and neighbour nuisance complaints. In the course of the review, and in particular speaking with those with lived experience of neighbour nuisance and antisocial behaviour, a focus on Category D incidents (classed as estate management) has emerged. These incidents relate to issues including dog fouling, waste, communal spaces and other common issues that can lead to neighbour disputes, or can escalate tensions.
 - 1.4 As a result of this, 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 is included in Section 4 within the report for approval, in order to allow time for this deeper exploration to take place.
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2. Recommendations

The Board is asked to:

- note the progress contained within the report; and
 - approve the updated timescale as outlined in Section 4 of this report.
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3. Background

3.1 At the Audit, Risk and Scrutiny Board in August 2022 it was agreed that the review of Neighbour Disputes be looked at in the widest sense and should also include anti-social behaviour. It was agreed that the purpose of the investigation into neighbour disputes would be fourfold:

1. Try to establish the scale and nature of neighbour disputes in Renfrewshire,
2. Set out the current arrangements and approach 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, and
4. Identify any other approaches, policy changes or mitigating actions that could be available to the Council within existing resources.

4. Updated Timetable for Neighbour Disputes Investigation

4.1 The review has progressed through 2024, following a change in Lead Officer. The review has included interviews with a range of stakeholders – internal Officers, local Housing Associations, Police Scotland, a range of other Scottish Local Authorities and residents with lived experience of neighbour nuisance and/or antisocial behaviour.

4.2 The review had initially been focusing on Category B and C antisocial behaviour and neighbour nuisance complaints. In the course of the review, and in particular speaking with those with lived experience of neighbour nuisance and antisocial behaviour, a focus on Category D incidents (classed as estate management) has emerged. These incidents relate to issues including dog fouling, waste, communal spaces and other common issues that can lead to neighbour disputes, or can escalate existing tensions.

4.2 As a result of this, 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 to prevent escalation. A workshop is proposed, with all key stakeholders represented and a collective approach being undertaken to identify:

- the key challenges and issues and the scale of the problem, including trends and patterns
- potential areas for process and/or service improvements, including opportunities to improve data
- how we can approach and resource improvements
- clear procedures which can be put in place to contribute to improved outcomes
- cross-departmental commitment to take forward and embed proposed changes

4.3 In order to allow time for this work to be undertaken, an updated timetable is proposed below:

Date of Board Meeting	Stage of Investigation
23 rd January 2023	Scoping paper to initiate investigation - Complete

13 th March 2023	Continuation of investigation - Complete
22 nd January 2024	Continuation of investigation - Complete
18 th March 2024	Continuation of investigation - Complete
20 th May 2024 - Revised	Continuation of investigation – to enable focus on Category D incidents
19 th August 2024 - Revised	Draft Final Report to Board
26 th September 2024 - Revised	Final Report to Full Council

5. Progress Update

5.1 The investigation has been progressing well and research has now been completed across the 4 main areas within the scope of the review, which will then form the identification of any other approaches, policy changes or mitigating actions that could be available to the Council within existing resources.

5.2 Research to date has involved communications with a number of other Scottish Local Authorities, Local Housing Associations, Police Scotland and key internal stakeholders, as well as speaking with residents with lived experience of neighbour nuisance and/or antisocial behaviour. It has been through this research that the value of a focus on Category D incidents (classified as estate management) was identified.

5.3 In addition, there were an outstanding query from the March Board, whereby there was a requirement to clarify with the relevant Services in order to respond. This is confirmed as follows:

5.3.1 Numbers of Officers with Mental Health First Aid training:

To enhance support for employee health and wellbeing, Renfrewshire Council have a trained group of Mental Health First Aiders (MHFAs) in the workplace who act as a first point of contact for any employees experiencing a mental health issue or emotional distress. This measure is primarily for the mental health of staff and those who are experiencing difficulties. Mental wellbeing can also be impacted by the increase in complex issues in cases frontline staff are experiencing. However, this learning can also be used in relation to cases within the community as principles are transferable and can be applied in community settings, for example while Officers are awaiting advice from community nursing teams.

There are currently 67 trained Mental Health First Aiders across the Council, covering all service areas. The full list of MHFAs along with contact details are on the Staff Info pages of the internal website and they can also be recognised in the workplace by their purple lanyards.

6. Next Steps

6.1 To ensure the broadest review based on information to date, the next steps will include a workshop with all key services and departments in attendance, in order to take a collective approach with a focus on estate management.

This will highlight approaches and opportunities for early intervention in order to prevent escalation. This will help to identify any potential gaps in service provision or areas in the process where improvements could be made from both a departmental and a service user point of view.

- 6.2 The next report to Board in August will provide a final summary of the overall review and seek approval for its submission to full Council.

Implications of the Report

1. **Financial** - None directly arising from this report.
2. **HR & 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** – No current implications.
6. **Information Technology** – No current implications.
7. **Equality and 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 because it relates to carrying out 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.
8. **Health and Safety** - No current implications.
9. **Procurement** - No current implications.
10. **Risk** - No current implications.
11. **Privacy Impact** - No current implications.
12. **COSLA Policy Position** - No current implications.
13. **Climate Risk** - No current implications.

List of Background Papers:

Audit, Risk and Scrutiny Board Annual Programme
Neighbour Disputes Paper - Audit, Risk and Scrutiny Board, January 2023
Neighbour Disputes Paper - Audit, Risk and Scrutiny Board, March 2023
Neighbour Disputes Paper - Audit, Risk and Scrutiny Board, January 2024
Neighbour Disputes Paper - Audit, Risk and Scrutiny Board, March 2024

Author: Roz Smith, Climate Emergency Lead Officer, Chief Executive's Service

