

Minute of Special Meeting Council

| Date | Time | Venue |
|----------------------------|-------|--|
| Thursday, 16 November 2023 | 09:30 | Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN |

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

Chair

Provost Cameron, Convener, presided.

In Attendance

A Russell, Chief Executive; G McNeil, Director of Environment, Housing & Infrastructure; A MacArthur, Director of Finance & Resources; L McIntyre, Head of Policy & Partnerships, L Mahon, Head of Marketing & Communications (all Chief Executive's); J Trainer, Head of Child Care & Criminal Justice/Chief Social Work Officer, J Calder, Head of Education/Interim Chief Education Officer and T Stewart, Head of Education (Inclusion and Quality Improvement) (all Children's Services); C Dalrymple, Head of Facilities & Property Management (Environment, Housing & Infrastructure); M Conaghan, Head of Corporate Governance, C McCourt, Head of Finance & Procurement, P Murray, Head of Digital, Transformation & Customer Services, D Low, Democratic Services Manager, E Currie, Senior Committee Services Officer (all Finance & Resources); F Burns, Head of Strategic Planning & Health Improvement (Renfrewshire HSCP); and V Hollows, Chief Executive and F Naylor, Finance, Governance & Business Improvement Director (both OneRen).

Also in Attendance

G Devlin, Audit Partner (Azets).

Webcasting of Council Meeting

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

Obituary

Provost Cameron referred to the recent death of former Councillor, Bill McGuinness and advised members that she would send the Council's condolences to Bill's wife, Liz, and son, Mark. Provost Cameron further advised that Councillors would have the opportunity to pay tribute to Bill at the December meeting of the Council.

Declarations of Interest and Transparency Statements

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

1 Annual Audit Report 2022/23 - Renfrewshire Council Group

Under reference to item 1 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 6 November 2023, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the Council's financial statements which had been undertaken by the Council's appointed external auditors, Azets.

The report intimated that each year the Council's appointed external auditors carried out an audit of the Council's financial statements and provided an opinion as to whether those statements provided a true and fair view of the financial position of the Council and its income and expenditure for the year and also whether the accounts had been prepared in accordance with the Local Government (Scotland) Act 1973.

The report highlighted that, in accordance with International Auditing Standards, the auditors were obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, a copy of the 2022/23 Annual Audit Report prepared by Azets outlining their findings from the audit was appended to the report, together with a copy of the draft letter of representation provided by the Council's Chief Financial Officer outlining assurances provided in respect of the accounts.

DECIDED: That the Annual Audit Report 2022/23 prepared by Azets be noted and that the letter of representation be approved.

2 **Audited Annual Accounts 2022/23 - Renfrewshire Council Group**

Under reference to item 2 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 6 November 2023, there was submitted a report by the Director of Finance & Resources relative to the audit of the Council's 2022/23 Annual Accounts, which had been undertaken by the Council's appointed external auditors, Azets.

The report intimated that the 2022/23 unaudited Renfrewshire Council Annual Accounts had been approved at the meeting of the Council held on 22 June 2023. A copy of the Renfrewshire Council audited Annual Accounts 2022/23 was appended to the report for consideration and, if appropriate, signature.

The report highlighted that there had been two material adjustments made to the accounts over the course of the audit in relation to pension fund disclosures and the revaluation of properties. In addition, minor and presentational changes had been agreed.

DECIDED: That the audited Annual Accounts 2022/23, as appended to the report, be approved for signature, in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

3 **Audit Report 2022/23 Coats Observatory Trust**

Under reference to item 3 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 6 November 2023, there was submitted a report by the Director of Finance & Resources relative to the annual audit of the financial statements of the Coats Observatory Trust, which had been undertaken by the Council's appointed external auditors, Azets.

The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the Coats Observatory Trust, controlled by Renfrewshire Council, and provided an opinion as to whether those statements provided a true and fair view of the financial position of the charity and its income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations.

The report also stated that in accordance with International Auditing Standards, Azets was obliged to provide a report which highlighted matters that had arisen during the course of the audit. In this connection, the Annual Audit Report, prepared by Azets, in respect of the Coats Observatory Trust was appended to the report which outlined the findings from the audit.

DECIDED: That the Annual Accounts of the Coats Observatory Trust for 2022/23 be approved for signature in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

4 **Audited Financial Statements 2022/23 Coats Observatory Trust**

Under reference to item 4 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 6 November 2023, there was submitted a report by the Director of Finance & Resources relative to the audit of the 2022/23 financial statements of the Coats Observatory Trust which had been undertaken by the Council's appointed external auditors, Azets.

The report highlighted that the 2022/23 unaudited financial statements had been approved at the meeting of the Council held on 22 June 2023. The report intimated that each year the Council's appointed external auditors carried out an audit of the financial statements of the Coats Observatory Trust and provided an opinion as to whether those statements provided a true and fair view of the financial position of the charity and its income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations.

The report advised that there were no material adjustments to the financial statements over the course of the audit. A copy of the audited Trustees' Annual Report and Financial Statements 2022/23 for the Coats Observatory Trust was appended to the report for consideration and, if appropriate, signature.

DECIDED: That the Audited Financial Statements 2022/23 for the Coats Observatory Trust, attached to the report, be approved.