

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 23 September 2019	10:00	Corporate Meeting Room 1, Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

Present

Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell

Apologies

Councillors Begg, Graham, Harte, Hood and Sharkey.

In Attendance

C Grainger, Planning & Performance Manager (Chief Executive's); J Mackie, Placement Team Leader and Lead Officer and C Doogan, Energy Team Leader and Lead Officer (both Communities, Housing & Planning Services); G Hannah, Strategic Change Manager and D Kerr, Service Co-ordination Manager and Lead Officer (both Environment & Infrastructure Services); and F Ross, Senior Solicitor and C MacDonald, Senior Committee Services Officer (both Finance & Resources).

Also Attending

A Haar and J Cornett (both Audit Scotland).

Declarations of Interest

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

Order of Business

The Convener intimated that he proposed to alter the order of business to facilitate the conduct of the meeting by removing Items 1 and 2 on the agenda and replacing them with Item 1 on the Supplementary Agenda.

1 Audited Annual Account 2018/19

There was submitted a report by the Director of Finance & Resources relative to the audit of Annual Accounts 2018/19.

The report intimated that the audit process was not fully complete owing to the complexity experienced in the work associated with some of the amendments, predominantly classification adjustments, and had resulted in the external auditor being unable to issue his formal opinion with regard to the annual accounts. Notwithstanding this, there were no material changes anticipated to emerge from the audit process.

The report proposed that the annual accounts and the report charged to those with governance were considered at the Council meeting on 26 September 2019, with the reports being issued for members' consideration on 24 September 2019. The report noted that under the Council Scheme of Delegation, the Council could approve the audited annual accounts for signing with no recommendation from the Audit, Risk and Scrutiny Board.

The report advised that the Annual Audit Report from Audit Scotland would be available for the next meeting of the Audit Risk & Scrutiny Board and would provide further detail in relation to the issues encountered over the period of the audit.

DECIDED: That it be noted that Items 1 and 2 on the published agenda for the Audit, Risk & Scrutiny Board meeting on 23 September 2019 would be considered at the Council meeting to be held on 26 September 2019.

2 Audit Scotland Report to those Charged with Governance - 2018/19 Common Good Funds and Coats Observatory Trust Annual Accounts

There was submitted a report by the Director of Finance & Resources relative to Audit Scotland's findings from the audit of the 2018/19 Common Good Funds and Coats Observatory Trust accounts.

The report intimated that each year the Council's appointed external auditors (Audit Scotland) carried out an audit of the Council's financial statements of the Common Good Funds and Charities controlled by Renfrewshire Council and provided an opinion as to whether those statements provided a fair and true view of the financial position of the Council and its income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations.

In accordance with International Auditing Standards (ISA260) Audit Scotland were obliged to report to those charged with the governance of the organisation matters which had arisen in the course of the audit. A copy of the report outlining the findings from the audit of the 2018/19 Common Good and Trust accounts was attached as an appendix to the report.

Under the Local Authority Accounts (Scotland) Regulations 2014, the Council must meet to consider the Annual Accounts and aim to approve those accounts for signature no later than 30 September 2019 and the financial statements would be presented to Council for approval at the meeting to be held on 26 September 2019.

DECIDED: That the report and attached appendix be noted.

3 Audited Financial Statements 2018/19 Common Good Funds and Coats Observatory Trust

There was submitted a report by the Director of Finance & Resources relative to the Audited Financial Statements 2018/19 Common Good Funds and Coats Observatory Trust.

The report intimated that each year the appointed external auditors (Audit Scotland) carried out an audit of the financial statements of the charities controlled by the Council and provided an opinion as to whether those statements provided a true and fair view of the financial position of the charities and their income and expenditure for the year and also whether they had been prepared in accordance with the relevant regulations. A copy of the audited financial statements for the Charities controlled by the Council was attached as an appendix to the report.

DECIDED:

(a) That the attached 2018/19 audited financial statements for the Charities controlled by the Council be noted: and

(b) That the audited annual accounts be presented to Council for approval at the meeting of the Council to be held on 26 September 2019.

4 Bus Deregulation and the Effect on Transport Services in Renfrewshire - Lead Officer Jamie Mackie

There was submitted a report by Jamie Mackie, Lead Officer relative to an update on the review of bus deregulation and the effect on transport services in Renfrewshire.

The report outlined the progress to date; detailed the outcome of meetings with Strathclyde Partnership for Transport (SPT) and McGills Buses; and outlined the next steps. A copy of the SPT reports which detailed SPT's response to the consultation on the proposed Transport (Scotland) Bill in September 2018 on behalf of its partner organisations, including Renfrewshire Council were attached as Appendices 1 and 2. The consultation was also reported to the Infrastructure, Land and Environment Policy Board held on 29 August 2018 and the report was attached as Appendix 3.

The Head of Transport Planning for SPT and Chief Executive of McGills Buses were present to provide information in relation to the review.

DECIDED:

- (a) That the progress of the review be noted;
- (b) That the information presented at this stage of the review be noted; and
- (c) That the next steps of the review be noted.

5 The Effectiveness of Fair Trade within Renfrewshire - Lead Officer Craig Doogan

There was submitted a report by Craig Doogan, Lead Officer relative to an update on the review of the effectiveness of Fair Trade within Renfrewshire.

The report outlined the progress to date; the motivation to purchase fair trade; highlighted the work of the Fair Trade Steering Group; advised on Fair Trade from a Renfrewshire Council perspective; and outlined the next steps. A copy of the five goals set by the Fairtrade Foundation was attached as Appendix 1 and the Fair Trade Survey issued to all Council staff was attached as Appendix 2.

The Planning & Performance Manager, Chief Executive's Services was present to provide information in relation to the review.

DECIDED: That the progress of the review be noted.

6 Maintenance of Multi-Occupancy Accommodation (Mixed Tenure Buildings) - Lead Officer Dorothy Kerr

There was submitted a report by Dorothy Kerr, Lead Officer relative to an update on progress on the review of maintenance of multi-occupancy accommodation (mixed tenure buildings).

The report outlined legislation which covered common repairs in mixed tenure properties and highlighted the activities of the "Maintenance of Tenement Scheme Properties" working group of cross party MSPs and detailed their final recommendations.

It was noted that the Lead Officer would meet with a Housing Association and a Tenant and Residents Association to gather thoughts and opinions on the maintenance process of multi-occupancy accommodation within Renfrewshire.

The Senior Solicitor, Finance & Resources was present to provide information in relation to the review.

DECIDED: That the content of the report be noted.