

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 22 March 2021	10:00	Remotely via Microsoft Teams,

Present

Councillor Tom Begg, Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor John Hood, Councillor Jim Sharkey, Councillor Jane Strang

Chair

Councillor Bill Binks, Convener, presided.

In Attendance

L McIntyre, Head of Policy & Commissioning, L Neary, Head of Transformation and OD and N Irvine-Brown, Policy Lead, Performance & Quality (all Chief Executive's); D Gillies, Head of Facilities Management and D Kerr, Service Co-ordination Manager (both Environment & Infrastructure Services); A MacArthur, Head of Finance, A McMahon, Chief Auditor, K Campbell, Assistant Chief Auditor, K Locke, Risk Manager, S Fanning, Principal HR and OD Adviser, A Connor, Records Manager, D Pole, End User Technician, A McNaughton and C MacDonald, both Senior Committee Services Officers (all Finance & Resources).

Also in Attendance

J Cornett and M Ferris (both Audit Scotland).

Apologies

Councillors Harte and Rodden.

Declarations of Interest

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

1 Annual Internal Audit Annual Plan 2021/22

There was submitted a report by the Chief Auditor relative to the 2021/21 risk-based Annual Internal Audit Plan which had been developed in line with the requirements of the Public Sector Internal Audit Standards.

The Plan took account of 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.

DECIDED:

(a) That the content of the risk-based audit plan for 2021/22 be approved; and

(b) That it be noted that the progress of the 2021/22 annual audit plan and summaries of the findings from each audit assignment would be reported to the Board on a quarterly basis.

2 Summary of Outstanding Internal Audit Recommendations

Under reference to Item 3 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 19 March 2018, there was submitted a report by the Chief Auditor relative to a summary of outstanding Internal Audit recommendations.

The report provided an updated position of the critical recommendations that had been followed up during 2020/21 and had not yet been implemented fully. The appendix to the report detailed the recommendations that had not yet been implemented or were in the process of being implemented and the latest responses received from service management.

DECIDED: That the position in relation to the outstanding recommendations be noted.

3 Annual Review of Compliance with the Local Code of Corporate Governance 2020

There was submitted a report by the Chief Auditor relative to the annual review of the Council's Local Code of Corporate Governance (the Code) which was based on CIPFA's "Delivering Good Governance in Local Government Framework": The Framework set the standard for local authority governance in the UK and was revised by CIPFA and Solace in 2016 to ensure it remained fit for purpose.

The report advised that Internal Audit had reviewed the adequacy and effectiveness of the revised Code and confirmed that the Council complied with the requirements of the Local Code of Corporate Governance.

DECIDED: That the report be noted.

4 Local Government Benchmarking Framework 2019/20

There was submitted a report by the Chief Executive relative to the Local Government Benchmarking Framework (LGBF) performance data for all Scottish local authorities.

The report advised that the Framework was a high-level benchmarking tool which allowed local authorities to compare their performance across a wide range of key service areas such as education, housing, and adult social care.

The Council had participated in the development of the LGBF since its inception in 2010, with the Framework now expanded to 97 indicators. The purpose of the Framework was to support evidence-based comparisons and encourage shared learning and improvement.

The report provided an overview of Renfrewshire's performance for 2019/20, as well as outlining the wider context and trends for local authorities across Scotland. Detailed information relating to the performance of similar councils which had been placed into a 'family group' with Renfrewshire Council and further context on performance across the broad service areas was contained in the appendix to the report.

DECIDED: That the report be noted.

5 Audit Scotland Annual Audit Plan 2020/21

There was submitted a report by the Director of Finance & Resources relative to Audit Scotland's Annual Audit Plan 2020/21, a copy of which was appended to the report.

The report intimated that the audit plan outlined Audit Scotland's approach to the audit of the 2020/21 financial statements of the Council and the charities it controlled in order to assess whether they provided a true and fair view of the financial position of the Council, and also whether they had been prepared in accordance with proper accounting practice.

The Plan outlined the responsibilities of Audit Scotland and the Council, their assessment of key challenges and risks, and the approach and timetable for completion of the audit.

DECIDED: That the report and Audit Scotland's Annual Audit Plan 2020/21 be noted.

6 "Risk Matters", the Combined Risk Policy and Strategy

There was submitted a report by the Director of Finance & Resources relative to 'Risk Matters' the Council's combined risk management policy and strategy.

The report intimated that Risk Matters was formally reviewed every two years and an interim review was conducted by the Corporate Risk Management Group (CRMG) on

behalf of the Corporate Management Team. A new Risk Matters document had been developed which built on existing good practice, made sure it was fit for our time, ensured it was supportive of the council's core two-year strategies for economic, social and financial recovery, and ensured that good risk management added value wherever it was applied. A copy of "Risk Matters – the Next Level" was attached as an appendix to the report.

DECIDED: That "Risk Matters – the Next Level" be approved.

7 Local Government in Scotland Financial Overview 2019/20

There was submitted a report by the Director of Finance & Resources relative to Audit Scotland's Local Government in Scotland – Financial Overview 2019/20, a copy of which was attached to the report as an appendix.

The report indicated that Audit Scotland, as appointed external auditors, had provided an independent analysis of how effectively Scottish Local Government was managing public money over the course of 2019/20 and had responded to the financial challenges it faced.

The key findings of Audit Scotland were highlighted within the report and the key messages, alongside the associated Renfrewshire position, were attached for information at Appendix 1.

DECIDED: That the key messages, Renfrewshire Council's position, and the content of the appendices be noted.

8 Records Management Plan Update

There was submitted a report by the Director of Finance & Resources relative to a progress report on the Council's Records Management Plan (RMP).

The report advised that following the 2019 Progress Update Review ("PUR"), the Council achieved Green status for the Archiving element of the RMP. It was noted that the Council now had Green status for 13 of the 14 elements assessed through the RMP. To progress against the remaining amber element, the Council now categorised all SharePoint sites to align with the Council's Business Classification Scheme. The classification(s) relevant to each site were now held on a central SharePoint register.

The Keeper of Records in Scotland Assessment Team advised that assurances from an authority on their overall commitment to improvement formed a key part of their assessment. and had no concerns regarding the final element still being classed as amber after the initial five-year RMP cycle was complete.

DECIDED: That the progress of the Council Records Management Plan be noted.

9 Absence Statistics - Quarter 3 of 2020/21

There was submitted a report by the Director of Finance & Resources relative to the Council's absence statistics for the period 1 October to 31 December 2020.

The report provided information in relation to absence targets and how services and categories of staff had performed against them. An analysis of the reasons for absence for the period was included in the report. Information was also provided on supporting attendance activity levels by service and costs of sick pay and the overall number of days lost.

DECIDED: That the report on absence statistics for the period 1 October to 31 December 2020 be noted.