

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 24 May 2021	10:00	Remotely via Microsoft Teams,

Present: Councillor Tom Begg, Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor Jim Sharkey, Councillor Jane Strang

Chair

Councillor Bill Binks, Convener, presided.

In Attendance

L McIntyre, Head of Policy & Commissioning and N Irvine-Brown, Policy Lead, Performance & Quality (both Chief Executive's); G McKinlay, Head of Schools, (Senior Phase & Inclusion), Children's Services; G Hutton, Head of Operations & Infrastructure (Environment & Infrastructure Services); A MacArthur, Head of Finance, A McMahon, Chief Auditor, K Campbell, Assistant Chief Auditor, E Shields, Business Services Manager, S Fanning, Principal HR and OD Adviser, Andrew Connor, Records Manager, D Pole, End User Technician, P Shiach and C MacDonald, both Senior Committee Services Officers (all Finance & Resources); and C O'Byrne, Head of Health & Social Care (Renfrewshire Health and Social Care Partnership).

Also in Attendance

M Ferris, Audit Scotland.

Apologies

Councillors Harte, Hood and Rodden.

Declarations of Interest

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

1 **Summary of Internal Audit Reports for period 01 January to 30 April 2021**

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

The appendix to the report detailed the category of assurance, service, engagement and assurance rating and gave recommended risk ratings for each engagement as either critical, important, good practice or service improvement. A summary of findings was also provided in relation to final reports issued for those engagements completed during the period 1 January to 30 April 2021.

The report intimated that in addition to the reports listed in the appendix, Internal Audit had an ongoing commitment to arrange corporate and service initiatives, progress information security matters in partnership with ICT and Legal Services, provide regular advice to officers, provide Internal Audit services to the associated bodies for which Renfrewshire Council was the lead authority and to Renfrewshire Leisure Limited and Renfrewshire Health and Social Care Integration Joint Board, coordination of the Council's Corporate Risk Management activity and management of the counter fraud, risk management and insurance team.

DECIDED: That the summary of Audit findings report for the period 1 January to 30 April 2021 be noted.

2 **Internal Audit Annual Report 2020/21**

There was submitted a report by the Chief Auditor relative to the annual report on the activities of the Council's Internal Audit section which was attached as an appendix to the report.

The report intimated that the Public Sector Internal Audit Standards (PSIAS) required that the Chief Auditor prepared a report at least annually to senior management and the Board on internal audit activity, purpose, authority and responsibility as well as performance relative to its plan. The annual report also provided an annual audit opinion on the overall adequacy and effectiveness of the Council's internal control environment and included details of any significant risk exposures, control issues and other matters that could be used to inform the governance statement. The annual report for 2020/21 outlined the role of internal audit; its performance; the strategic and operational issues which influenced the nature of the work carried out; the key audit findings; and contained the annual audit assurance statement.

DECIDED: That the report be noted.

3 **Unaudited Annual Governance Statement 2020/21**

There was submitted a report by the Director of Finance & Resources relative to the Annual Governance Statement for 2020/21 which was attached as an appendix to the report.

The Governance Statement for 2020/21 had been prepared in accordance with the relevant regulation and guidance and took account of the Internal Audit Annual Report and Director's evaluation of the operation of the governance arrangements within each service area.

DECIDED: That it be noted that the Annual Governance Statement would be included in the Unaudited Accounts for 2020/21.

4 **Annual Review of Compliance with the Local Code of Corporate Governance 2020**

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

The code covered the seven core principles which brought together the main elements of Council business and these were highlighted within the report and evidence of how the Council complied with the updated Code was attached as an appendix to the report. It was noted that the evidence presented in the appendix reflected the impact that the COVID-19 pandemic had on the Council's governance arrangements over the last year. The evidence demonstrated that strong governance arrangements had remained and were in place within the Council, and the Councillors and Officers were working together to lead and manage the Council in order to provide vital public services.

DECIDED: That the Council's compliance with the Local Code of Corporate Governance as set out in the appendix to the report be noted.

5 **Absence Statistics – Quarter 4 of 2020/21**

There was submitted a report by the Director of Finance & Resources relative to the Council's absence statistics for the period ending 31 March 2021.

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 ending 31 March 2021 be noted.

EXCLUSION OF PRESS AND PUBLIC

The Board resolved that the press and public be excluded from the meeting during consideration of Item 6 as it was likely, in view of the nature of the business to be transacted, that if members of the press and public were present, there would be disclosure to them of exempt information as defined in paragraphs 1 of Part I of Schedule 7A of the Local Government (Scotland) Act 1973.

6 Summary of Internal Audit Investigation Reports for period 01 January to 30 April 2021

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

DECIDED: That the summary of Audit Reports finalised during the period from 1 January to 30 April 2021 be noted.