

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 24 August 2020	10:00	Remotely via Microsoft Teams,

Present

Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor Neill Graham, Councillor Emma Rodden, Councillor Jim Sharkey

Apologies

Councillors Begg and Hood.

In Attendance

L Neary, Head of Transformation, HR and OD and M Moran, Assistant Economic Development Manager and Lead Officer (both Chief Executive's); J Mackie, Placement Team Leader and Lead Officer, Communities, Housing & Planning Services; G Hutton, Head of Operations and Infrastructure and G Hannah, Infrastructure, Transportation & Strategic Change Manager (both Environment & Infrastructure Services); A MacArthur, Head of Finance; A McMahon, Chief Auditor, M Conaghan, Legal & Democratic Services Manager, G Dickie, Partnering & Commissioning Manager, D Pole, End User Technician, D Head, End User Technician and C MacDonald and R Devine, both Senior Committee Services Officer (all Finance & Resources).

Also Attending

A Haar (Audit Scotland).

Declarations of Interest

Councillor Campbell declared a non-financial interest in Item 4 on the agenda as she was an employee with NHS Greater Glasgow & Clyde but not in the Council's area and intimated that she would remain in the meeting.

1 Summary of Internal Audit Reports for period 1 January to 30 June 2020

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 June 2020.

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 June 2020 be noted.

2 Internal Audit and Counter Fraud Progress & Performance for Period to 30 June 2020

There was submitted a report by the Chief Auditor relative to Internal Audit and Counter Fraud performance from 1 April to 30 June 2020 in terms of the delivery of the Audit Plan for the year and outlining actual performance against targets set by the Director of Finance & Resources.

No formal performance targets for fraud investigation had been established as a major part of the team's work involved being the single point of contact for the Department for Work and Pensions (DWP) Single Fraud Investigation Service. It was noted that the focus over the last year had been on increasing fraud awareness amongst employees to prevent fraud from occurring against the Council. The types of fraud referrals received to date were wide-ranging and the team's objective was to concentrate on investigating those referrals considered to contain the greatest fraud risk. The report also detailed the progress made against local and national initiatives involving Internal Audit and the Counter Fraud Team.

DECIDED: That the Internal Audit and Counter Fraud Team progress and performance to 30 June 2020 be noted.

3 Internal Audit Annual Report 2019-20

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

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 2019/20 was appended to the report and 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.

Declaration of Interest

Councillor Campbell having previously declared an interest in the following item of business remained in the meeting.

4 Absence Statistics – Quarter 4 of 2019/2020

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

5 Audit, Risk & Scrutiny Annual Report 2019/20

There was submitted a report by the Director of Finance & Resources relative to the Board's 2019/20 annual report, prepared in terms of the Council's Code of Corporate Governance, which highlighted the issues considered by the Board during the period August 2019 to March 2020. It was noted that this was a reduced reporting period as the meeting of the Board which was due to be held on 20 March 2020 was cancelled due to the situation in relation to Covid-19.

The report intimated that during the period, the Board examined different topics including the programme of reviews; training; audit related matters; and annual reports by other bodies.

DECIDED: That the Audit, Risk & Scrutiny Board Annual Report 2019/20 be noted.

6 Audit, Risk & Scrutiny Board Annual Programme 2020/21

There was submitted a report by the Director of Finance & Resources relative to the Board's annual programme for 2020/21. The report intimated that in terms of the guidelines for its operation the Board was required to prepare an annual programme of activities.

The report advised that 2 of the reviews from the 2019/20 programme were completed, namely: maintenance of multi-occupancy accommodation and the effectiveness of Fair Trade, the latter of which was scheduled to be submitted to a future meeting of the Council.

The conversion of grassed areas to parking review has just commenced and the scoping report was considered at the meeting of the Board held on 4 November 2019.

The final report on de-regulation of buses was presented to the Board on 16 March 2020 but was continued for further information. However, given the situation with Covid-19, it was noted that the report which was on the agenda for this meeting of the Board had made a recommendation to pause the review to allow future consideration of the impact of the pandemic on bus services in Renfrewshire.

DECIDED: That the report be noted.

7 Conversion of Grassed Areas to Parking - Lead Officer Michael Moran

Under reference to Item 9 of the Minute of the meeting of the Audit, Risk & Scrutiny Board held on 4 November 2019, there was submitted a report by the Lead Officer relative to an update on the review of conversion of grassed areas to parking.

The report outlined the purpose of the review and the current arrangements in respect of open space maintenance and repurposing of open spaces.

DECIDED: That the progress of the review be noted.

8 Review of Bus Deregulation and 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 advised that at the meeting of 16 March 2020, the Board had requested that the Lead Officer provide further information from the Traffic Commissioner to inform the final report. However, since the meeting of 16 March 2020 the landscape of public transport and particularly bus services had changed significantly as a result of the Covid-

19 outbreak. It was considered that many of the issues previously identified within the review, for example traffic congestion affecting the efficient running of bus services, were now less relevant in the current circumstances. In view of this and given that the landscape around bus services was likely to change further in the coming months, it was proposed to continue the review to allow future consideration of the impact of Covid-19 outbreak on bus services in Renfrewshire.

DECIDED:

(a) That the significant change in the landscape of public transport and particularly bus services as a result of the Covid-19 outbreak be noted; and

(b) That it be agreed that the review be continued to allow future consideration of the impact of the Covid-19 outbreak on bus services in Renfrewshire.

Exclusion of Press and Public

The Board resolved that the press and public be excluded from the meeting during consideration of item 9 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 paragraph 2 of Part I of Schedule 7A of the Local Government (Scotland) Act 1973.

9 Summary of Internal Audit Investigations Report for Period 01 January to 30 June 2020

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 an internal audit investigation.

DECIDED: That the summary of the Internal Audit Investigation finalised during the period from 1 January to 30 June 2020 be noted.