Notice of Meeting and Agenda
Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 22 August 2022	15:00	Council Chambers (Renfrewshire), Council Headquarters, Renfrewshire House, Cotton Street, Paisley, PA1 1AN

MARK CONAGHAN
Head of Corporate Governance

Membership

Councillor Andy Doig (Convener):   Councillor Kevin Montgomery (Depute Convener):

Councillor Jennifer Adam: Councillor Chris Gilmour: Councillor John Gray: Councillor John Hood: Councillor Lisa-Marie Hughes: Councillor Robert Innes: Councillor James MacLaren:

Webcasting of Meeting

This meeting will be filmed for live or subsequent broadcast via the Council's internet site – at the start of the meeting the Convener will confirm if all or part of the meeting is being filmed. To find the webcast please navigate to

https://renfrewshire.public-i.tv/core/portal/home

Hybrid Meeting

Please note that this meeting is scheduled to be held in the Council Chambers. However, it is a hybrid meeting and arrangements have been made for members to join the meeting remotely should they wish.

Members of the Press and Public

Members of the press and public wishing to attend the meeting should report to the Customer Service Centre where they will be met and directed to the meeting.

Apologies

Apologies from members.

Declarations of Interest

Members are asked to declare an interest in any item(s) on the agenda and to provide a brief explanation of the nature of the interest.

AUDIT

MONITORING & REVIEWING SERVICE DELIVERY PERFORMANCE POLICIES AND PRACTICE

ANNUAL PROGRAMME

Report by Lead Officer.

AUDIT

EXCLUSION OF PRESS AND PUBLIC

The Board may by resolution exclude the press and public from the meeting during consideration of the following items of business as it is likely, in view of the nature of the business to be transacted, that if members of the press and public are present, there could be disclosure to them of exempt information as defined in paragraph 1 of Part 1 of Schedule 7A of the Local Government (Scotland) Act, 1973.

Exempt Item

Exempt documents are no longer available in print format. You will require to log in to Audit, Risk & Scrutiny Exempt Items to access documents. Please note that access to exempt documents is now restricted.

7 **Summary of Internal Audit Investigation Reports for period 21 May to 30 May 2022**

Report by Chief Auditor.

To: Audit, Risk and Scrutiny Board

On: 22 August 2022

Report by: Chief Auditor

Heading: Summary of Internal Audit Reports for period 21 May to 30 June 2022

1.   **Summary**

1.1   In line with the Public Sector Internal Audit Standards, Internal Audit must communicate the results of each engagement to the Board. To comply with this requirement Internal Audit submits regular reports on the findings and conclusions of audit engagements to the Audit, Risk and Scrutiny Board.

1.2   Appendix 1 provides details those audit engagements completed during the period 21 May to 30 June 2022 with the overall assurance rating and the number of recommendations in each risk category. The committee summary for each report is also attached. For each audit assignment where recommendations have been made, the relevant managers have put action plans in place to address the issues raised.

1.3   In addition to the reports listed in the Appendix, Internal Audit has an ongoing commitment to:

- A range of corporate and service initiatives;
- Progressing of information security matters in partnership with ICT and Legal Services;
- The regular provision of advice to departmental officers;
- The provision of internal audit services to the associated bodies for which Renfrewshire Council is the lead authority and to Renfrewshire Leisure Ltd and Renfrewshire Health and Social Care Integrated Joint Board;

- Co-ordination of the Council's corporate risk management activity;
- Management of the counter fraud team;
- Management of the risk management and insurance team.

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2.   Recommendations

2.1   Members are invited to consider and note the Summary of Internal Audit Reports finalised during the period from 21 May to 30 June 2022.

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Implications of the Report

1.   **Financial** - None

2.   **HR & Organisational Development** - None

3.   **Community Planning –**
         Safer and Stronger - effective internal audit is an important element of good corporate governance.

4.   **Legal** - None

5.   **Property/Assets** - None

6.   **Information Technology** - None

7.   **Equality & Human Rights** – None

8.   **Health & Safety** – None

9.   **Procurement** - None

10**.**   **Risk** - The summary reported relates to the delivery of the risk-based internal audit plan.

11.   **Privacy Impact** – None

12.   **COSLA Implications** – None

13.   **Climate Risk** - None

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Author: Karen Campbell – 07768354651

Appendix 1

Renfrewshire Council

Internal Audit Service

Update for Audit, Risk and Scrutiny Board

Final Audit Reports issued from 21 May – 30 June 2022

Category	Service	Engagement	Assurance Rating	Recommendation Ratings			
				Critical	**Important**	**Good Practice**	**Service Improvement**
Assurance	Environment & Infrastructure	Roads Operations – Winter Maintenance Procedures	Reasonable	1	2	3	0
	Adult Services	Self Directed Support	Substantial	0	0	2	0
	Communities & Housing Services	Asset Management – Housing Safety Checks	Substantial	0	0	4	0

Note 1 – No assurance rating can be given in respect of investigation assignments

Assurance Level	
Substantial Assurance	• There is a sound system of internal control designed to achieve the objectives of the area being reviewed. • The control processes tested are being consistently applied.
Reasonable Assurance	• The internal control processes are generally satisfactory with some areas of weakness being identified that could put some objectives of the area being reviewed at risk • There is evidence that the level of non-compliance with some of the control processes may put some of the objectives of the area being reviewed at risk.

Limited Assurance	• Weaknesses in the system of internal controls are such as to put the objectives of the area being reviewed at risk.
	• The level of non-compliance puts the objectives of the area being reviewed at risk.
No Assurance	• Control processes are generally weak with significant risk to the achievement of the objectives of the area being reviewed.
	• Significant non-compliance with control processes leaves the processes/systems open to error or abuse.

Recommendation Rating	
Service Improvement	Implementation will improve the efficiency / housekeeping of the area under review.
Good Practice	Implementation will contribute to the general effectiveness of control.
Important	Implementation will raise the level of assurance provided by the control system to acceptable levels.
Critical	Addresses a significant risk, impacting on the objectives of the area under review.

Internal Audit Report
Environment & Infrastructure
Roads Operations – Winter Maintenance Procedures (A0024/2022/001)

Date: June 2022

COMMITTEE SUMMARY

Audit Objectives
The objectives of the audit were: -   1. To assess the adequacy of the controls in place within the Roads Operations Winter Maintenance Plan and Winter Standby Procedures and provide suggestions for improvement, where necessary.

Audit Scope
The following work was carried out: 1. Obtained copies of the Winter Maintenance Plan and Winter Standby Procedures and reviewed them for adequacy.   2. Interviewed the appropriate officers to obtain background information.   3. Prepared a series of tests to meet the audit objectives.

Key Audit Assurances
1. Documented procedures are in place and available to the relevant employees working on Roads Winter Maintenance processes.   2. There are an adequate number of specialist vehicles available for all Winter Maintenance activities.   3. There are satisfactory monitoring arrangements in place for vehicles carrying out Winter Maintenance activities.   4. There is adequate weather forecasting information available for decision making of the duties to be undertaken.

Key Audit Risks
1. Records of winter maintenance activities were lacking in a number of areas, particularly audit trails in relation to salt usage and gritting activities.   2. Driver fobs were not being used by drivers, meaning that unnamed drivers are using vehicles to conduct Council business and therefore no formal driver records will be available in the event of any incidents involving said vehicles.   3. No up-to-date calibration information was available for 5 of the 11 gritting vehicles despite it being advised that gritting vehicles are recalibrated at least annually. Without this, no confirmation can be provided that the equipment is working correctly or that the salt discharge rate, spread width or spread pattern figures are

correct. This also means that records will be incomplete in the event of any queries regarding the level of gritting on roads.

Overall Audit Opinion
The current processes being carried out in relation to Winter Maintenance falls short in several areas, particularly in relation to record keeping, performance monitoring and stock control. The auditor has made recommendations to address these issues. A provision of reasonable assurance has been made in relation to the area under review.

Management Commentary
We are in the process of implementing the audit recommendations. Action has been taken to improve the record keeping of salt usage and the winter maintenance activities undertaken. Arrangements are being put in place with our fleet management colleagues to ensure all gritting vehicles are calibrated. Training is also being planned for drivers regarding the use of their fobs in the vehicles.

Internal Audit Report
Adult Services
Self Directed Support (A0097/2022/001)

Date: June 2022

COMMITTEE SUMMARY

Audit Objectives
The objectives of the audit were to ensure that: -   1. Individuals who may be eligible for self-directed support are identified and there are mechanisms in place to engage with those individuals to determine how services are to be provided.   2. Assessments for services provided are undertaken in line with eligibility criteria and approved procedures.   3. Care Plans provided meet assessed needs within available budgets and decisions about services provided are appropriately evidenced.   4. Direct Payment agreements clearly outline the responsibilities of the council and the client.   5. Services provided are adequately monitored to ensure expected outcomes are met.

Audit Scope
The following work was carried out: 1. Through discussions with appropriate staff, ascertained the systems in place for the planning and delivery of Self-Directed Support   2. Prepared and carried out a programme of tests covering the above areas.

Key Audit Assurances
1. Individuals who may be eligible for self-directed support are identified through referral to the Adult Services Referral Team and this results in engagement with referred individuals to determine their care requirements.   2. Assessments for services provided are undertaken in line with eligibility criteria and approved procedures.   3. Care Plans provided meet assessed needs within available budgets.   4. Decisions about services provided are appropriately evidenced.   5. Direct Payment agreements clearly outline the responsibilities of the council and the client.   6. Services provided are adequately monitored to ensure expected outcomes are met.

Key Audit Risks
1. There were no key risks identified

Internal Audit Report
Adult Services
Self Directed Support (A0097/2022/001)

Date: June 2022

Overall Audit Opinion
The audit identified that satisfactory arrangements are in place to engage with, assess and provide support and care for eligible clients. The only audit findings identified during this review related to good practice associated with review dates for procedures and recording of information. The auditor has therefore made a provision of substantial assurance for the area reviewed.

Management Commentary
Not Applicable as no key risks identified.

Internal Audit Report
Communities & Housing Services
Asset Management – Housing Safety Checks
(A0045/2022/002)

Date: June 2022

COMMITTEE SUMMARY

Audit Objectives
The objectives of the audit were to ensure that: - 1. There are adequate documented procedures detailing the roles, responsibilities and methodology to be applied for undertaking the required checks; 2. Concierge staff have access to the procedures and have been adequately trained; 3. The procedures are being applied consistently across the high rise estate; 4. Any matters identified are appropriately escalated in accordance with the procedures.

Audit Scope
The following work was carried out: 1. Interviewed the appropriate staff to understand the safety checks required and the current systems in place to complete these checks. 2. Prepared and carried out a programme of tests covering the areas above.

Key Audit Assurances
1. Concierge staff have access to safety check procedures and have been adequately trained to use them; 2. Any matters identified are appropriately escalated in accordance with the procedures.

Key Audit Risks
1. No key risks were identified during the audit.

Overall Audit Opinion
The audit identified that in the main safety checks across the council's high rise estate were carried out and any matters escalated appropriately. It was identified that there is no documentation detailing the roles and responsibilities regarding the safety checks by contractors organised by Property Services on Housing Services behalf. Management should consider if fire drills for lone working staff are necessary. Recommendations have been made within the report to address issues identified and once implemented these should strengthen the controls in place and provide a greater robustness in the process.

Internal Audit Report
Communities & Housing Services
Asset Management – Housing Safety Checks
(A0045/2022/002)

Date: June 2022

Management Commentary
N/A as no key risks were identified.

To: Audit, Risk and Scrutiny Board

On: 22 August 2022

Report by: Chief Auditor

Heading: **Internal Audit and Counter Fraud Progress and Performance for Period to 30 June 2022**

1. **Summary**

1.1 The Internal Audit Annual Plan was approved by the Audit, Risk and Scrutiny Board on 13 June 2022. Internal Audit measures the progress and performance of the team on a regular basis using a range of performance indicators. This report monitors progress from 1 April 2022 to 30 June 2022, in terms of the delivery of the Audit Plan for the year and compares actual performance against targets set by the Director of Finance and Resources.

1.2 In terms of Counter Fraud, no formal performance targets for fraud investigation have been established for the following reasons. A major part of their work involves being the single point of contact for Department for Work and Pension's (DWP) Single Fraud Investigation Service and the Service Level Agreement for this work contains time targets for completing this work. In addition, the types of fraud referrals received from Council services to date are wide ranging and the team's objective is to concentrate on investigating those referrals considered to contain the greatest fraud risk. We are also involved in promoting fraud awareness within the Council.

1.3 All of the Internal Audit Team and Counter Fraud Team are currently working on a hybrid basis and also undertake home/site visits when the need arises.

1.4   The report details progress against local and national initiatives involving Internal Audit and the Counter Fraud Team from 1 April 2022 to 30 June 2022

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2.   **Recommendations**

2.1   Members are invited to note the Internal Audit and Counter Fraud Team progress and performance to 30 June 2022.

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3.   **Background**

3.1   The progress and performance of the Internal Audit Team is subject to regular monitoring using a number of performance measures. The Director of Finance and Resources has set annual targets for the team to demonstrate continuous improvement. In terms of the Counter Fraud team, there are time targets in place for responding to requests from the DWP's Single Fraud Investigation Service. Due to the diverse nature of fraud referrals no formal performance targets have been established and the outcomes from investigations is regularly monitored by management.

3.2   Internal Audit and the Counter Fraud Team support a variety of local and national initiatives through participation in professional practitioner groups and co-ordination of national initiatives such as the National Fraud Initiative.

3.3   This report measures the progress and performance of both the Internal Audit and Counter Fraud Team for the period from 1 April 2022 to 30 June 2022.

4.   Internal Audit Team Performance

           (a)   **Percentage of audit plan completed as at 30 June 2022**

           This measures the degree to which the Audit plan has been completed

Actual 2021/22	Annual Target 2022/23	Audit Plan Completion Target to 30 June 2022	Audit Plan Completion Actual to 30 June 2022
92.1%	95.0%	19%	21.9%

Actual performance is currently ahead of target.

(b)   **Percentage of assignments complete by target date**

This measures the degree with which target dates for audit work have been met.

Target 2022/23	Actual to 30 June 2022
95.0%	100%

Actual performance is ahead of the target set for the year. It should be noted that target dates have been extended where necessary as it is, on occasions, taking longer to obtain information due to the practicalities of hybrid working by internal audit and service staff.

(c)   **Percentage of audit assignments completed within time budget**

This measures how well the time budget for individual assignments has been adhered to.

Target 2022/23	Actual to 30 June 2022
95.0%	100%

Actual performance is ahead of the target set for the year, although this is likely to reduce over the remainder of the year.

(d)   **Percentage of audit reports issued within 6 weeks of completion of audit field work**

This measures how quickly draft audit reports are issued after the audit fieldwork has been completed.

Target 2022/23	Actual to 30 June 2022
95.0%	100%

Actual performance is ahead of the target set for the year, although this is likely to reduce over the remainder of the year.

5.   Review of the 2022/23 Internal Audit Plan

5.1   All of our staff are currently working on a hybrid basis and utilising the Council's various tools to continue to undertake audit assignments. The priorities for the team this quarter is to undertake any investigations that have arisen and also to complete the work outstanding from 2021/22.

5.2   Our 2022/23 Audit Plan is subject to regular review in light of any risks arising from the Council's organisational recovery or otherwise and also to determine whether any assignments will have to be amended or cancelled as result of being unable, for any reason, to undertake the work planned. No amendments or cancellations to our planned assignments are deemed necessary at this stage. However, it is worth noting that 1 member of staff has been on sick leave for the quarter and

this impacts on our available resource. In addition, a substantial amount of our contingency time has been utilised in the first quarter and this may lead to future audit plan amendments being submitted for approval to this Board. There are several reasons for this. Specifically, that some of last year's assignments are taking longer than planned and had to be carried forward into this year due to the revised working arrangements and priorities of both client and our own staff and also we have had to undertake a number of investigations this quarter which will be reported to this Board upon completion.

6   Counter Fraud Team Progress and Performance

6.1   In line with the Service Level Agreement, the Counter Fraud Team act as the Single Point of Contact (SPOC) to route potential housing benefit fraud referrals to the DWP, liaise with the Council's Housing Benefit Team and DWP Fraud Officers and retrieve the necessary evidence for the DWP Fraud Officers from the Housing Benefit System. In addition, we also work jointly work with DWP Fraud Officers on criminal fraud investigations which focuses on the investigation and prosecution of the Local Authority administered Council Tax Reduction Scheme (CTRS) and Social Security benefit fraud.

6.2   During this quarter, we have mainly been working on the various fraud referrals received and completing investigations into matches identified by the previous National Fraud Initiative which is administered by Audit Scotland.

6.3   The financial and non-financial results for quarter 1 (April 2022 to June 2022) are noted in the table below.

Financial Outcomes	Quarter 1 (£)
Cash savings directly attributable to preventative counter fraud intervention	
Cash recoveries in progress directly attributable to counter fraud investigations	25,280
Housing Benefit savings directly attributable to counter fraud investigation	1,815
Housing Benefit Savings Attributable to Joint Working by Counter Fraud and DWP Counter Fraud Officers	30,933
Notional savings identified through counter fraud investigation, (e.g. housing tenancy and future council tax)	14,407
Non-Financial Outcomes	**Quarter 1**
Housing properties recovered	0
Housing applications amended/cancelled	0
Blue badge misuse warning letters issued	5
Licences revoked	0

6.4   An i-learn package for staff is being developed for staff to increase their awareness of fraud.

7.   Local and National Initiatives

National Fraud Initiative

7.1   The guidance and timetable for the next National Fraud Initiative has just been published and we are about to commence actioning planning the tasks that have to be undertaken in order to participate in this exercise. The data sets will be submitted in October 2022.

Scottish Local Authorities Chief Internal Auditors' Group

7.2   This Group met virtually in June and received a presentation from a representative from the Scottish Government on Fraud Risk and Counter Fraud Controls during the pandemic.

7.3   The Local Authorities Investigation Sub-Group was also attended virtually during this quarter. Speakers from the Cabinet Office and Scottish Government gave a presentation on fraud data sharing powers and our Housing Manager gave a presentation on housing issues to the group.

External Quality Assessment

7.4   The Public Sector Internal Audit Standards requires that an External Assessment should be undertaken on the Internal Audit Service at least every 5 years to ensure conformance with the definition of Internal auditing and the standards, along with an evaluation of whether internal auditors comply with the code of ethics.

7.5   Our second assessment is due to be undertaken this year by the Chief Auditor at South Ayrshire Council and the results along with any actions will be reported to this Board**.**

Training

7.6   A training course, provided by an External Provider is going to be run in August 2022 for our Internal Audit Staff to ensure we keep our audit skills and techniques up to date.

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Implications of the Report

1.   **Financial** - The Council has in place arrangements to recover the any overpayments identified from the work of the Counter Fraud Team and the National Fraud Initiative.

2.	**HR & Organisational Development** - None

3.	**Community Planning –**
	Safer and Stronger - effective internal audit is an important element of good corporate governance.

4.	**Legal** - None

5.	**Property/Assets** - None

6.	**Information Technology** - None

7.	**Equality & Human Rights** - None

8.	**Health & Safety** – None

9.	**Procurement** - None

10**.**	**Risk** - The progress and performance reported relates to the delivery of the risk-based internal audit plan and the mitigation of the risk of fraud and error.

11.	**Privacy Impact** – None

12.	**COSLA Implications** – None

13.	**Climate Risk** - None

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Author:	Karen Campbell – 07768354651

Renfrewshire Council

To:	Audit, Risk and Scrutiny Board

On:	22 August 2022

Report by:	Director of Finance & Resources

Heading:	Audit Scotland report – Scotland's Financial Response to Covid-19

1.   Summary

1.1   Audit Scotland published Scotland's Financial Response to Covid-19 on 16 June 2022, outlining the financial context of how the Scottish Government, councils and other public bodies have been operating during the pandemic, and analyses their financial response.

1.2   Audit Scotland reports that the Scottish Government managed its overall budget well, but struggled to maintain transparency, which limited scrutiny. The initial response required large amounts of additional public spending. As the pandemic progressed, the Scottish Government monitored expected funding and spending closely, allocating available funding while keeping within overall budget limits.

1.3   The main areas of Scottish Government spending on the Covid 19 response were:

- Business support (including sectoral support) – £3.4 billion in 2020/21 and £1.2 billion to December 2021/22

- Health and social care – £2.8 billion in 2020/21 and £862 million to December 2021/22

- Local government – £1.2 billion in 2020/21 and £502 million to December 2021/22

- Transport – £646 million in 2020/21 and £247 million to December 2021/22

1.4   The Accounts Commission concludes the Scottish Government worked collaboratively and at pace with local and UK government to direct significant public spending in difficult circumstances. It offers recommendations to improve transparency, records management and plans for the future

1.5   This report summarises the Audit Scotland Report of the financial response to Covid-19 and outlines their recommendations.

2.   Recommendations

2.1   It is recommended that the Audit, Risk and Scrutiny Board:
- Note the contents of this report.

3.   Background

3.1   Audit Scotland has published a series of reports since 2020 assessing the impact of Covid-19 on public finances, beginning with a report on emerging implications for public finances published in August 2020, and most recently the report assessing Scotland's financial response.

3.2   The latest report considers how decisions were made about where Covid funding should be spent, the challenges of fast-paced and high-volume decision making about public spending, the effectiveness of the governance and management of the response, and how money flowed through different levels of government and public bodies throughout the pandemic.

3.3   Audit Scotland touches on the fact that priorities that are being targeted to recover from the impact of the pandemic, such as mental health, the economy and poverty, and intertwined with existing priorities for Councils. Audit Scotland believe that consideration will need to be made going forward about how unspent Covid-19 budgets are used to tackle these issues in relation to existing funding.

4.   Financial Response to the Pandemic

4.1.   Between March 2020 and March 2022, the Scottish Government has made more than 300 spending announcements. It allocated a total of £15.5 billion to its Covid response in 2020/21 and 2021/22. £14.4 billion of this was from Covid-19 Barnett consequentials from the UK government. The remaining £1.1 billion has been funded by redirecting existing budgets and from the Scotland Reserve. Audit Scotland estimate that the Scottish Government has spent £11.8 billion between March 2020 and December 2021.

4.2.   Audit Scotland's data shows that the UK Government's schemes have supported Scottish businesses and citizens, including:

- 911,900 Scottish jobs through the furlough scheme,

- 175,000 people through the self-employment income support scheme,

- £4.1 billion of loans to 99,792 businesses in Scotland through business interruption and bounce back loan schemes,

- 23 loans valued at £8.3 million to businesses in Scotland through the Future Fund.

4.3.   Audit Scotland note that, through the pandemic, the Scottish Government had to consider the UK Government schemes in order to decide how to respond financially, and amended some schemes to better suit Scotland's needs, such as how Scottish Councils were able to use funding. It also developed specific schemes to fill gaps, such as the Pivotal Enterprise Resilience Fund for enterprise agencies to deliver to businesses, and the Moray and Glasgow Localised Restrictions Funds for their longer periods of lockdown.

4.4.   The Scottish Government published the coronavirus framework for decision making in April 2020 which outlined the four harms of the pandemic, and in 2020/21 spent £635m on direct health, £265m on indirect health, £130m on societal, and £3.839bn on economic harms.
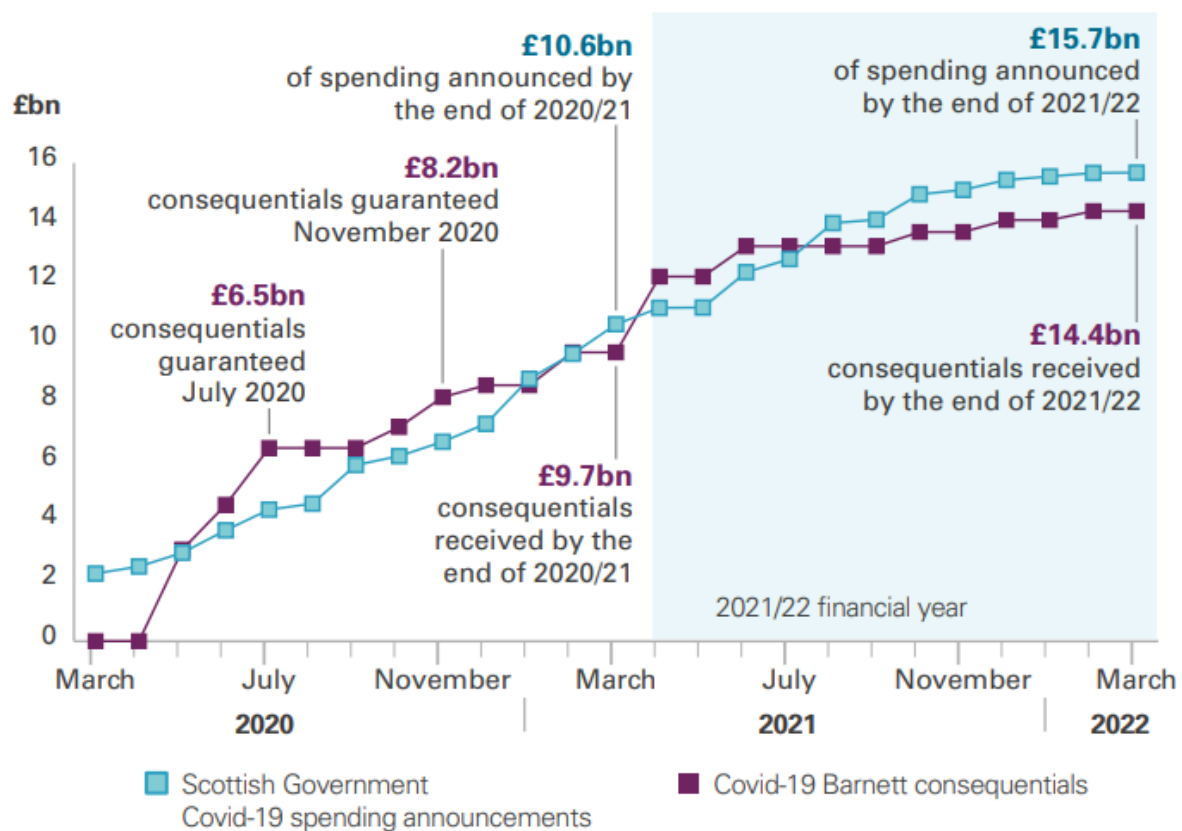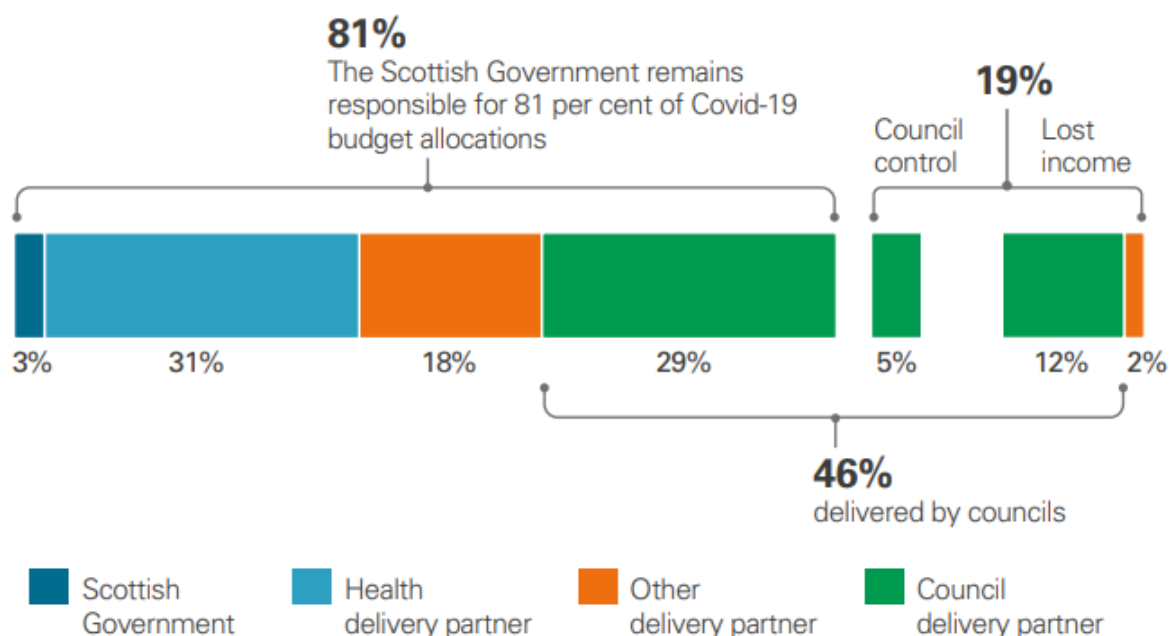

Report Exhibit 3: Scottish Government spending announcements and Covid-19 Barnett Consequentials

4.5   Between March 2020 and December 2021, the Scottish Government estimates it has so far spent:
- £3.6 billion of £6.2 billion (59 per cent) of Covid 19 Barnett consequentials related to UK Government health and social care spending directly to health and social care budget lines
- £4.5 billion of £4.5 billion (100 per cent) of Covid 19 Barnett consequentials related to UK Government business support schemes directly to business support funds.

4.6   The full year data for 2021/22 is not yet available, but the Scottish Government has allocated a total of £6 billion in Covid 19 funding for the whole financial year; it therefore had £3 billion left to spend between January 2022 and March 2022

4.7   Some of the estimated £8.8 billion that the Scottish Government spent on Covid 19 programmes in 2020/21 will be held in reserves to be used in 2021/22 and later years. For example, £145.5 million of Covid 19 funding announced by the Scottish Government for additional teaching capacity to support Covid 19 would be recorded as Scottish Government spending when it is passed to local councils, albeit that some councils might not spend it until a later date. As a result, Audit Scotland cannot confirm that all Covid 19 funding was spent on the Covid 19 response.

5.   Role of Partners

5.1   The Scottish Government allocated significant additional funding to public bodies to enable key front-line services to keep operating. It protected existing budgets throughout the pandemic which meant that public bodies retained most of their capacity as restrictions eased. The Scottish Government gave funding to councils and other bodies to allow them to keep operating despite losing income because of the pandemic, for example from leisure centres or parking. Councils could then direct this funding towards their operating costs.

5.2   The Scottish Government directed a large proportion of funding to partners who had the existing systems and local knowledge to deliver funds e.g., the NHS for PPE expanded to social care, business support managed through Local Government, charities for supporting communities.

Report Exhibit 4: who controlled the Covid-19 financial response in 2020/21?

5.3   Scottish Councils played an important role in delivering grants on behalf of the Scottish Government, putting significant strain on their resources. Although the Scottish Government provided support to help cover the cost of administering the funds, the large volume of work required during some stages of the pandemic resulted in a significant increase in councils' workload. The need to issue funding quickly meant reporting requirements were lessened and decided upon by different parts of the Scottish Government. This led to differences in the type of management information available.

6.   Governance and Frameworks

6.1   The Scottish Government introduced a process to inform financial decision-making, the Finance Accountability Framework (FAF), in mid-March 2020, but Audit Scotland does not believe it was used consistently nor was the information collated. It applied to the Scottish Government and public bodies but not councils, which have their own governance arrangements. Auditors found that it provided detailed information that supported good financial decision-making and budget management but does not include a prompt on how the proposal would address the four harms or contribute to National Outcomes that would demonstrate a clearer link between spending and priorities.

6.2   The Scottish Government had no overall Covid 19 expenditure governance board to collate and review the collective impact of financial decisions. Financial decisions were considered through existing governance structures such as management teams, assurance committees and the Scottish Government audit and assurance committee. The audit team felt it was not always possible to follow how decisions were monitored and scrutinised.

6.3   The Accounts Commission's Local Government in Scotland Overview 2021 found that councils made swift changes to governance arrangements at the start of the pandemic. This involved some councils suspending meetings and others creating specific Covid 19 committees. Since then, councils have continued to adapt and now offer online and hybrid meetings.

7.   Audit Findings

7.1.   Scottish ministers' overarching commitments that all funding derived from Covid 19 Barnett consequentials would be applied to Covid 19 spending, made budget management more complex. It meant the Government needed to understand the details of the Barnett consequential allocations and the speed of change of the pandemic and timing of announcement meant they had to make some decisions based on figures that were provisional or lacked detail.

7.2.   The scale, breadth and pace of funding announcements created challenges for the Scottish Government in maintaining a clear audit trail of decisions. For many of Audit Scotland's sample funds, it found it difficult to see how some financial decisions were reached because information is held across different parts of the organisation and was not always recorded consistently. It was noted that the necessity of redeploying staff rapidly to new roles had an impact.

7.3.   Some Scottish Government directorates and partners have well established processes for understanding the costs they will face, and they used data well to help assess the funding needed through the pandemic, e.g. health finance drew on its financial monitoring of NHS boards. However, for some sample funds it was difficult to see how data was used to determine the overall amount of funding initially directed towards an issue.

7.4.   The Scottish Government expressed a clear overarching intention for Covid 19 spending to be aligned with National Performance Framework outcomes. Audit Scotland analysis of sample funds found that while the intended outcomes of individual funds were clear, there was little mention of specific links to the National Performance Framework, the four harms, or equalities priorities.

7.5.   Completed FAFs are retained by the directorate responsible for the spending and are not collated centrally. The forms hold a wealth of information about the intention and expected impact of spending programmes. This could have been better used, for example to inform reviews of the overall impact of Covid 19 spending on particular groups and to allow the Scottish Government to learn lessons for future spending.

7.6.   Audit Scotland have made a number of recommendations applicable to the Scottish Government and other public bodies which are outlined at page 6 of their report.

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8.   Renfrewshire Council response

8.1   The Council supported the efforts of the Scottish Government as have been outlined above to provide a range of supports to business, communities and individuals who were impacted by the pandemic. Significant additional funding was provided to the Council to assist in directly delivering services and to address the impact of the pandemic on council services; as well as funds which were administered by the Council in support of businesses and others.

8.2   Additional financial monitoring was put in place by the Council over 2020/21 and 2021/22 to ensure adequate visibility of pandemic related spend (eg additional detail provided in finance reports to Policy Boards) and council staff across a range of services – economic development, customer services and finance teams – worked extremely hard to ensure financial support was provided to those business and individuals who were most directly impacted by the pandemic.

8.3   Over the course of 2020/21 and 2021/22, in excess of £70 million was administered in payments across a range of support schemes – self isolation grants, business grant schemes, financial hardship and furlough support – by the Council, consisting of thousands of individual payments. Detail on these can be found within the council's annual accounts.

8.4   In addition, additional funding of circa £40 million was received by the Council to address service pressures, income under-recovery and to support communities over 2020/21 and 2021/22. Much of this funding was allocated for specific purposes such as education recovery, free school meals, income losses and so forth. It is estimated that up to 100 separate funding streams were received; many with their own administration and monitoring arrangements which placed a large administrative burden on the council.

8.5   In some cases, the ability to use this additional resource across financial years was agreed by the Scottish Government which has provided welcome flexibility in addressing financial pressures; however it has also resulted in council reserves increasing as has been reported to Council in the annual accounts. These pandemic-related reserves will be used to address ongoing and enduring financial pressures which have been driven by the pandemic such as increased demand for children and young adult social care, increased costs of household waste services as home working becomes an embedded feature of the work environment; and other inflationary pressures which have resulted from supply issues, particularly in relation to construction.

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Implications of the Report

1.   **Financial –** Recommendations to improve transparency and monitoring Covid-19 funding are included in Audit Scotland's report.

2.   **HR & Organisational Development –** Impact of redeployment of staff to frontline services throughout pandemic is highlighted in Audit Scotland's report

3.   **Community/Council Planning –** Recommendations of how to respond to future crises based on learning from the pandemic and planning to address long-term impacts are included in Audit Scotland's report.

4.   **Legal** – none

5.   **Property/Assets –** none

6.   **Information Technology –** none

7.   **Equality & Human Rights -** The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report because it is for noting only.

8.   **Health & Safety –** none

9.   **Procurement –** none

10.   **Risk –** Recommendation to continue monitoring fraud and error arising from business support payments included in Audit Scotland Report.

11.   **Privacy Impact** – none

12.   **COSLA Policy Position –** Audit Scotland's report references the role of COSLA in supporting the Government allocate funding to local government.

13.	**Climate Change –** climate change is mentioned as a crisis that may cause issues that require addressing urgently, and learning from the pandemic approach could support planning for such crises.

List of Background Papers: none

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To: **Audit, Risk and Scrutiny Board**

On: **22nd August 2022**

Report by: **Director of Finance and Resources**

Heading: **Absence Statistics – Annual report 21/22 and Quarter 1 of 22/23.**

1. Summary

1.1 The purpose of this report is to provide the Audit, Risk and Scrutiny Board with the absence information for the period 1st April 2021 to 31st March 2022. The report also provides absence performance by all services during quarter 1 covering the period 1st April to 30th June 2022.

1.2 The council has continued to follow Government guidance throughout the pandemic, and this has contributed to a reduction in short term absence with fewer people circulating socially and within workplaces. During the period 21/22, working from home continued to reduce the opportunity for transmission, particularly as a result of not having to commute. Longer term absences have exasperated due to lengthier treatment and medical intervention waiting times.

1.3 The report details the absence statistics by service and by category of staff. The report provides information in relation to absence targets and how services have performed against them. An analysis of the reasons for absence has also been compiled and details are included within the report.

2. Recommendations

2.1 It is recommended that the Board notes the content of this report.

3.   Background

3.1   The Scrutiny Board agreed that absence levels will be reported on a quarterly basis. It was agreed that the report will include the following information relating to supporting attendance: -

- Absence statistics broken down by service and category of staff.
- Reasons for absence broken down by service and category of staff.
- Progress made by services in relation to their supporting attendance action plans.

4.   Sickness absence statistics for the period 1st April 2021 to 31st March 2022 overview.

4.1   Under challenging working arrangements and the response required from the council to respond to the continued restrictions, short term absences reduced. This may be due to 'working from home arrangements' allowing people to continue more easily to work when they may have been feeling slightly unwell.

4.2   Covid-19 restrictions are likely to have further contributed to the reduction in short term absence because less people have been circulating and interacting due to non-essential workplace activities being closed down. This significantly reduced the opportunity for transmission of short-term ailments when working or commuting.

4.3   Additionally, there was a strong sense of community and commitment reflected in the workforce ethos to continue to deliver essential services during such an unprecedented time, which undoubtedly has reduced short term absence to some degree.

4.4   The main presenting issues over the year were:
- Psychological
- Muscoskeletal
- Stomach/bowel/blood and metabolic disorders

4.5   A comparison of the council overall absence performance for the years 20/21 and 21/22 is detailed in table 1 on the following page. In line with the reporting requirements for Scottish Councils, absence is expressed as a number of work days lost per full time equivalent (FTE) employee and has covid absence removed.

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Table 1: council absence data:

Employee Group	20/21	21/22	Variance +/- year on year
Local Government	11.89	13.89	+ 2.0
Teachers	5.7	5.9	+0.2
Council Overall	10.32	11.29	+0.97

5.   Sickness absence statistics for quarter 1 - 1st April 2022 to 30 June 2022.

5.1   A comparison of the council overall absence performance for the quarter (Q1) is detailed in table 2. Table 3 on the following page details services performance. In line with the reporting requirements for Scottish Councils, absence is expressed as a number of work days lost per full time equivalent (FTE) employee and has covid absence removed.

Table 2 Council performance – Q1(without covid)

Employee Group	Quarter Ending June 21	Quarter Ending June 22	Variance +/- year on year
Local Government	3.28	3.46	+0.18
Teachers	1.35	1.77	+0.42
Council Overall	2.78	3.02	+0.24

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5.2 Service performance for Q1 (without covid) is detailed in table 3 below.

Table 3

Service	Quarter Ending June 2021	Quarter Ending June 2022	Variance +/- year on year
Chief Executives	0.96	1.50	+0.54 ⬆
Childrens Services	2.32	2.69	+0.37 ⬆
Communities and Housing Services	2.45	3.55	+1.10 ⬆
Environment and Infrastructure	4.01	3.52	-0.49 ⬇
Finance & Resource Services	1.52	1.76	+0.24 ⬆
Renfrewshire Health and Social Care Partnership	4.66	5.04	+0.38 ⬆
Council Overall	2.78	3.02	+0.24 ⬆
Council Overall Target	2.60	2.60	n/a

6. Sickness absence targets analysis for quarter 1- 1st April 2022 to 30 June 2022.

6.1 The local government employee absence level of 3.46 days lost per FTE employee is **0.86 days above** the council target of 2.60 days.

6.2 In addition, the teacher absence level of 1.77 days lost per FTE employee is **0.23 days above** the council target of 1.54 days.

6.3 The council has recorded an overall absence rate of 3.02 days lost per FTE employee, which is **0.42 days above** the council target of 2.60 days.

7. Sickness absence reasons and related support measures during quarter 1 - 1st April 2022 to 30th June 2022.

7.1 The main sickness absence reasons across the council presented in this quarter were:
- Psychological
- Muscoskeletal
- Respiratory
- Stomach/bowel/blood and metabolic disorders

7.2 To support employees with psychological absences, the council provides a range of support services that employees can be referred to at an early stage for assistance, such as the council's Occupational Health Service and the Time for Talking employee counselling service.

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7.3 The Time for Talking (TFT) counselling service provides 24-hour confidential support to employees with a range of personal health and well-being issues. It operates a flexible approach to appointments offering telephone consultations in the early mornings or evenings as well as throughout the day.

7.4 **56** referrals were made to TFT during quarter 1 which resulted in 238 sessions being offered. The main presenting issues are detailed below:

Personal
Stress/anxiety/depression
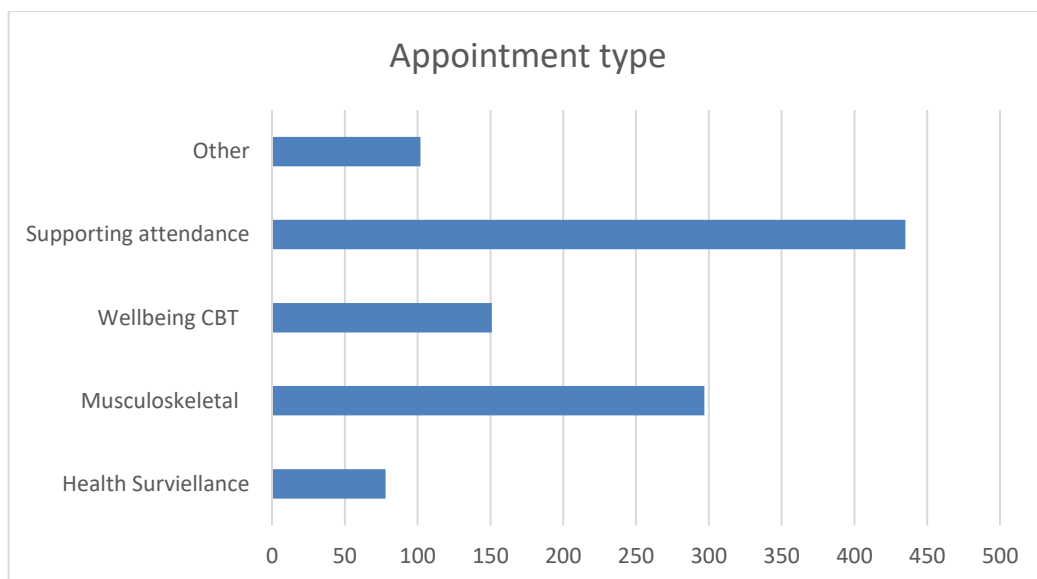Family Relationships
Change

Work & Personal
Stress/anxiety

Work related
Role (the understanding of)
Change
Demands

7.5 Stress risk assessments are undertaken to support employees who have identified stress as having an impact on their wellbeing. An action plan is agreed and undertaken at a local level with the specialist support from HR and OD.

7.6 HR and OD work in collaboration with NHS colleagues, to offer safeTalk and ASIST courses on suicide awareness and prevention as well as anxiety awareness courses. We also promote the "Doing Well" service which supports employees with depression and low moods.

7.7 The Physiotherapy service supports employees with Muscoskeletal and Joint Disorder conditions through the council's Occupational Health Service. The service has continued to be provided throughout the quarter using secure face to face appointments, video conferencing and telephone consultations.

7.8 The council's usage of the Occupational Health Service (OHS) for quarter 1 was **1063** appointments, which is fully utilising the service availability. OHS provides advice and guidance on the impact of ill health on work and what steps the council and/or the employee may make in order to secure a return to work. The main appointment types are detailed in the graphic on the following page:

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Appointment type

Category	Value (approx)
Other	~100
Supporting attendance	~435
Wellbeing CBT	~150
Musculoskeletal	~295
Health Surviellance	~75

(Axis: 0, 50, 100, 150, 200, 250, 300, 350, 400, 450, 500)

8.   Measures to support attendance at work

8.1   A number of measures being progressed to support attendance at work, include the following: -

- A dedicated absence review group, chaired by the Head of People and OD is reviewing the current supporting attendance policies and processes, covering all employees, including teachers. The key actions are to check the thinking on our policies, examine our engagement strategies, our leadership and our supportive actions. As part of this process, we will be looking at other councils and organisations for benchmarking and best practice.

- HR and OD and the Business World Team are working to improve the absence information available to managers, and to streamline supporting attendance related processes that will facilitate a singular, prompt absence reporting and recording across the council. This is also being supported by colleagues from the project management team.

- Develop, with support of the Business World Team, a suite of appropriate reports to enable managers to analyse their absence data. This will also provide an opportunity to increase the frequency of reporting sickness absence information to the Corporate Management Team.

- In collaboration with the communications and marketing service, regular information and guidance continues to be issued, particularly around well-being issues.

- We will redesign the current supporting absence training courses, ensuring managers are fully equipped to manage staff absence and take accountability for their absence status.

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- We will closely manage our OH providers in the new contract provision. We will ensure that we continue to fully utilise all the available resource to support our staff who are off sick as well as those who are returning back to the workplace either with an ongoing condition or are in recovery. We will also be looking to introduce some new and innovative ways to support attendance.

- We will link all the supporting attendance measures to our Health and Wellbeing Strategy development.

- As part of the council's health and safety management system, occupations which include manual handling activities as part of the role, require task risk assessments. These risk assessments are reviewed on an ongoing basis to ensure that safe working practices are maintained.

- We are currently reviewing all our statutory and mandatory training courses. Included in the review is the suitability of the moving and handling training courses for people movement and manual handling training for objects.

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Implications of this Report

1   **Financial Implications** - Improvement in attendance impacts on the financial costs of absence.

2   **HR and Organisational Development Implications** - HR and Organisational Development Practitioners will continue to work with service managers and consult with the Trade Unions, on the implementation of the Supporting Attendance at Work Policy and Guidance and initiatives detailed in this report.

3   **Community Planning**

Children and Young People - none.

Jobs and the Economy - none.

Community care, health, and wellbeing - provides for continuous improvement in health and attendance.

Safer and Stronger - provides for improved service performance across the Council.

Greener - none.

Empowering our communities - none.

4   **Legal Implications** - none.

5   **Property/Asset Implications** - none.

6   **Information Technology Implications** - none.

7   **Equality and Human Rights Implications** - none.

8   **Health and Safety Implications** - it is integral to the Council's aim of securing the
        health and well-being of employees.

9   **Procurement Implications** - none.

10   **Risk Implications** - Without continued effective supporting attendance focus, there
        is a risk that sickness absence levels will adversely impact on the Council both
        financially and in terms of service delivery. Consequently, supporting attendance
        activities are monitored via the Corporate Risk Register.

11   **Privacy Impact Implications** - none.

12.   **Cosla Policy Position –** none

13.   **Climate Risk** - none

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List of Background Papers - none.
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To: **Audit, Risk & Scrutiny Board**

On: **22 August 2022**

Report by: Director of Finance & Resources

Heading: **AUDIT, RISK & SCRUTINY BOARD ANNUAL REPORT 2021/22 AND ANNUAL PROGRAMME 2021/22 - 2022/23**

1 Summary

1.1 The annual report highlights the issues considered by the Board during the period August 2021 to May 2022 when the Audit, Risk & Scrutiny Board met six times. Due to the pandemic five of the meetings were held remotely via Microsoft Teams and the last meeting on 13 June 2022 was hybrid. The report is submitted to the Board in terms of the Council's Code of Corporate Governance.

1.2 During the course of the year members looked at various subjects, including annual reports from other bodies and considered reports from the Chief Auditor and other audit-related matters.

1.3 Scrutiny enables members to review decisions, policies and performance that affect the Council and helps to ensure that the services and policies meet the Council's aims and standards. The scrutiny process not only provides a means of reviewing the Council's own services but enables examination of services provided by other organisations on issues causing public concern.

1.4 The Audit, Risk & Scrutiny Board prepares an annual programme which may include consideration of routine reports, as well as areas of specific investigation. This report highlights the issues encountered this year and updates Members on the progress of the Annual Programme for 2021/22 and highlights the programme for 2022/23.

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2   Recommendation

(a) That the Audit, Risk & Scrutiny Board annual report 2021/22 be noted; and

(b) That the Audit, Risk & Scrutiny Board Annual Programme for 2022/23 be agreed.

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3   Annual Programme of Reviews

3.1   The guidelines for the Board's operation suggest that in relation to (a) scrutiny of service delivery and performance and (b) monitoring and reviewing service delivery, performance, policies and practices, the Board may select particular areas for investigation as part of its annual programme, thereafter making recommendations to the Council. In relation to the Council's role in community leadership, the guidelines recognise that this is not clear cut and requires to be considered carefully to ensure that the respective functions and responsibilities of other public bodies are not compromised but that the Board allows the Council to provide a forum for an informed public debate on these issues.

3.2   With the agreement of the Convener, an invitation to submit suggestions for areas of investigation was sent to Members of the Board on 9 June 2022 with a closing date of 30 June 2022 given. A reminder was sent out on 20 June 2022. Three suggestions from Councillor James MacLaren were received and are detailed in section 3.6 below.

Progress of Annual Programme 2021/22

3.3   The de-regulation of buses review was completed and submitted to Council on 28 April 2022.

3.4   Following a Motion submitted to Council on 30 September 2021 regarding Blue Badge qualifications, the Head of Digital, Transformation and Customer Services conducted a review into the Council's processes for Blue Badge applications. The review was submitted to the Audit, Risk & Scrutiny Board held on 21 March 2022. The review agreed to note the limitations placed on the Council to alter the eligibility criteria for blue badges; noted the use of a national application form supported by the gov.uk platform which the Council was unable to change; and noted the additional work that was being carried out as a result of the review to provide a more efficient and customer focused application process

3.5   At the Audit, Risk & Scrutiny Board meeting held on 15 November 2021 it was agreed to include a new review as part of the Annual Programme 2021/22 relating to linking the National Cycle Route 7 with the Whithorn Way, which is the longest Pilgrimage Trail in Scotland. The Lead Officer, Kevin Waters, Planning Manager, Communities, Housing & Planning left the Council on 14 July 2022 and Catriona Halliday, Senior Technical Officer, Communities and

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Planning has taken over and will present the recommendations of the review to this meeting of the Board.

3.6 Arising from the email sent to members asking for suggestions for the Annual Programme of Reviews, three suggestions were received from Councillor James MacLaren on the following topics:

- Charges for bulk items uplift for the elderly;
- Lack of house and garden maintenance by some tenants and residents; and
- Neighbour Disputes.

3.8 These suggestions are attached as Appendix 1.

3.9 At the Council meeting held on 30 June 2022 it was agreed that, "Council notes with concern the presence of lead piping in the fresh water supply to some council and private housing an example being the Braehead area of Lochwinnoch. Council resolves, given the known risks this poses to public health that the issue of lead piping in domestic water supplies be referred to the Audit and Scrutiny board for review and consideration and report back to the council on its findings

3.10 It is proposed therefore that the following reviews go forward as part of the Annual Programme of Reviews for 2022/23:

- Charges for bulk items uplift for the elderly;
- Lack of house and garden maintenance by some tenants and residents;
- Neighbour Disputes; and
- Lead Piping in Public and Private Housing in Renfrewshire.

Issues considered by the Board during 2021/22

4   Audit and Related Matters

4.1 <u>Audit of Accounts</u> - The Board at the meeting held on 15 November 2021 considered a report relative to the audit of the Council's 2020/21 accounts. The report intimated that the 2020/21 unaudited Annual Accounts were approved at the meeting of the Council held on 24 June 2021. Each year the Council's appointed external auditors (Audit Scotland) carry 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 they had been prepared in accordance with the relevant regulations.

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The report advised that there were four changes made to the annual accounts over the course of the audit in relation to the disclosure of Personal Protective Equipment, the elimination of intra-group transactions, disclosure of capitalised salaries and the valuation of Council dwellings. Other reclassification and presentational changes had also been agreed.

4.2   Internal Audit Annual Report - The Board at its meeting held on 13 June 2022 considered the annual report which covered 2021/22. The report focused on the activities of the Council's Internal Audit section, which detailed internal audit activity, purpose, authority and responsibility as well as performance relative to its plan. The annual reports also provided an annual audit opinion of 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.

4.3   Annual Internal Audit Plan 2022/23 – The Board at the meeting held on 13 June 2022 agreed a risk-based internal audit plan for 2022/23. The plan considered 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. Progress on the 2021/22 annual audit plan and summaries on the findings and conclusions of each audit assignment were reported to the Board on a quarterly basis.

It should be noted that at the meeting on 23 November 2020, members approved revisions to the audit plan for the remainder of the year. Due to Covid-19 some audits could not be progressed as establishments were closed and resources were diverted to other higher risk areas

4.4   Internal Audit Findings – The Board considered quarterly reports on the findings of internal audit in terms of national guidance produced by CIPFA on the implementation of audit committee principles in Scottish local authorities, in line with which internal audit submitted regular reports on the findings of audit work to the Board based on the work of internal audit and detailing the key issues arising.

4.4   Internal Audit and Counter Fraud Progress and Performance – The Board considered regular reports which detailed progress and performance in terms of delivery of the audit plans for the internal audit and counter fraud teams. The Director of Finance & Resources had set annual targets to demonstrate continuous improvement. In terms of counter fraud, due to the diverse nature of fraud referrals, no formal performance targets had been established and the outcomes from investigations were monitored and reported on a regular basis by management.

4.5   Internal Audit Charter - The Board at the meeting held on 23 March 2021 presented the new Internal Audit Charter that had been amended to take account of the dissolution of the Clyde Muirshiel Park Authority. No other material changes were required to the Internal Audit Charter.

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4.6　　Accounts Commission and Audit Scotland Reports – during the period covered by this report, the Board considered reports concerning findings from the audit of the 2020/21 Council statements, annual accounts, Common Goods and Charities and other audit activity; Local Government in Scotland – Financial Overview 2020/21; and Accounts Commission – Local Government in Scotland – Overview 2022. Each report highlighted key points and the Council position where available.

4.7　　Audit Scotland Annual Audit Plan 2021/22 – The Board at the meeting held on 21 March 2022 considered a report which outlined Audit Scotland's approach to the audit of the 2021/22 financial statements of the Council and the charities it controlled to assess whether they provided a true and fair view of the financial position of the Council, and 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 2021/22 audit.

4.8　　Strategic, Corporate and Service Risks – The Board, at meetings held on 24 January 2022 and 13 June 2022 respectively, considered the latest position in managing the council's risks entering the various quarters of the financial year. The Risk Management Annual Report 2021/22 was submitted to the Audit, Risk & Scrutiny Board held on 13 June 2022 and described the corporate risk management activity that had taken place during 2021/2022 in relation to the council's risk management arrangements and strategic risk management objectives.

4.9　　Annual Complaints 2020/21 – The Board at the meeting held on 25 October 2021 considered a report which detailed complaints received by the Council from 1 April 2020 to 31 March 2021 and how this information had been used to ensure that the Council delivered high quality, efficient and responsive services. A summary was included of the numbers and types of complaints received; responded to within timescales; customer satisfaction monitoring; and key complaint areas including what was being done to address the issues raised.

The report advised that there had been a decrease in the number of complaints the Council had received from 7294 for 2019/20 to 6179 in 2020/21 and advised of performance on key indicators, as well as highlighting improvements made to the complaints handling process over the past year to ensure that complaints were handled well.

The report noted that the pandemic had an impact on complaints handling, as many staff who were responsible for complaints handling were redeployed to critical response work, or provided advice on new services, grants or support available. Despite the significant challenges of the pandemic, services continued to strive to resolve complaints and support customers through the process and as a result performance for complaints handling remained comparatively stable over 2020/21.

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4.10   Corporate Governance – The Board, at its meeting held on 21 March 2021 considered a report by Internal Audit which reviewed the adequacy and effectiveness of the revised Local Code of Corporate Governance which was presented to the Audit, Risk and Scrutiny Board on 24 May 2021. Internal Audit carried out a sample check of the evidence used to demonstrate compliance and confirmed that the Council complied with the requirements of the Local Code of Corporate Governance. In addition, it was evident that the Local Code had been subject to review and updates in line with developments in best practice and any revised Council Policies.

At the same meeting on 21 March the Audit, Risk & Scrutiny Board considered a report which reviewed the Council's Local Code of Corporate Governance and provided evidence of how the Council complied with the Code. The evidence presented within the report 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.

4.11   Local Government Benchmarking Framework Indicator Profile 2020/21 – The Board at the meeting held on 21 March 2022 considered a report which provided an overview of Renfrewshire's performance for 2020/21, as well as outlining the wider context and trends for local authorities across Scotland. The purpose of the Framework was to support evidence-based comparisons and encourage shared learning and improvement.

The report reflected the first year of the pandemic, set out the mechanisms by which the monitoring of Council services was undertaken and outlined the extent to which council services had to respond to new needs within communities whilst also adapting services in line with public health restrictions. It was noted that the duration of the pandemic meant that the impact would be evident in data for 2021/22 and beyond.

The report detailed an overview of Renfrewshire's performance for the 101 indicators and detailed information relating to the performance of similar councils which had been placed into 'family groups' with Renfrewshire and provided further context on performance across the broad service areas for elected members' scrutiny.

4.12   Absence Statistics - The Board considered reports on absence returns with the statistics broken down by service and category of staff, including information relative to absence targets and how services had performed against them. Information was also provided on supporting attendance activity and the costs of sick pay.

5   **Annual Reports by other Bodies**

5.1   Scottish Public Services Ombudsman (SPSO) – Annual Report 2020/21 – The Board at the meeting held on 15 November 2021 considered a report which highlighted that the health sector was the sector about which the SPSO received most complaints being 34% of the SPSO's total caseload for 2020/21 with a decrease in local authority cases receiving the second highest number

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30% which was a reduction of 1% from last year. The report advised that information received separately from the SPSO indicated that the number of complaints received relative to Renfrewshire was 31 compared to 47 in 2019/20. Of the 31 complaints determined by the SPSO during 2020/21 three went to investigation stage and in two cases the decision was "some upheld" and in one case the decision was "not upheld".

5.2   Commission for Ethical Standards in Public Life in Scotland: Annual Report 20120/21 - The Board at the meeting held on 24 January 2022 considered a report which detailed the work of the Commissioner during the year, provided details of the investigation of complaints about the conduct of councillors, members of devolved public bodies, MSPs and scrutiny of Scotland's ministerial public appointments process.

The report advised that nationally the Commission experienced a slight decrease in the number of complaints received. Nationally, during 2020/21 the Commissioner received a total of 238 complaints, compared with 284 in 2019/20. The largest category of complaints related to disrespect towards employees/public.

The report indicated that in April 2021 Ian Bruce took over as Acting Ethical Standards Commissioner as the Commissioner took an extended period of leave. The report advised of significant activity during a particularly challenging period due to staff movement and restructure and detailed the challenges faced by the organisation during the year due. This, combined with high staff turnover and the absence of engagement with an Advisory Audit Board, led to their external auditor undertaking a wider scope audit. It was noted within the report that since the temporary appointment of the Acting Commissioner for Ethical Standards in Public Life in Scotland, action has been taken to remedy as many of the issues as possible. A revised strategic plan, to address recommendations from their external auditor, was developed for the next three years, which incorporated the values that were missing from the previous version and clear statements of intent about how the office would fulfil its statutory obligations in accordance with the expectations of the Parliament, public and stakeholders.

5.3   Scottish Information Commissioner Annual Report 2020/21 – The Board at its meeting held on 22 November 2021 considered a report which intimated that the Freedom of Information (Scotland) Act 2002 (FOISA) created a general right to obtain information from any designated Scottish public authority subject to limited exemptions. The annual report explored the performance of the Office of the Scottish Information Commissioner across the year and how FOISA could 'add demonstrable value to public services' within Scotland. It was noted that there had been a total of 486 appeals to the Commissioner, compared to 494 in 2019/20. In the 2020/21 period covered by the report, Renfrewshire Council had no appeals.

6   Development Plan for Members

6.1   In line with national guidance by the Chartered Institute of Public Finance and Accountancy (CIPFA) on the implementation of audit committee principles in Scottish local authorities, briefings on audit and risk-related matters is provided to members of the Board. At the meeting of the Audit, Risk & Scrutiny Board held on 13 June 2022 members agreed and commenced a programme of briefings which included the role of Audit Committee; the role of Internal Audit and Risk Management arrangements.

Implications of the Report

1.   Financial – none
2.   HR & Organisational Development – none
3.   Community Planning – none
4.   Legal – none
5.   Property/Assets – none
6.   Information Technology – none
7.   Equality & Human Rights

(a)   The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8.   Health & Safety – none
9.   Procurement – none
10.   Risk – none
11.   Privacy Impact – none
12.   Cosla Policy Position – not applicable
13.   Climate Risk - none

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To: **Audit, Risk & Scrutiny Board**

On: **22 August 2022**

Report by: **Lead Officer**

Heading: **Linking the National Cycle Route 7 with Howwood Review**

1   **Summary**

1.1   At its meeting on 15 November 2021, members of the Audit, Risk and Scrutiny Board agreed to a request to include a review which would look into linking the National Cycle Route 7 to Howwood was included in the annual programme of activity for the Board for 2021/2022.

1.2   At its meeting on 24 January 2022, members of the Audit, Risk and Scrutiny Board agreed the purpose, scope and timescales of this review.

1.3   At its meeting on 21 March 2022, members of the Audit, Risk and Scrutiny Board noted the update report outlining progress of the review since the previous board meeting on 24 January 2022. This included updates on;

- Contact made with Elected Members and stakeholders including Council officers;

- A site visit; and

- Other complementary reports and studies relating to the subject of this review.
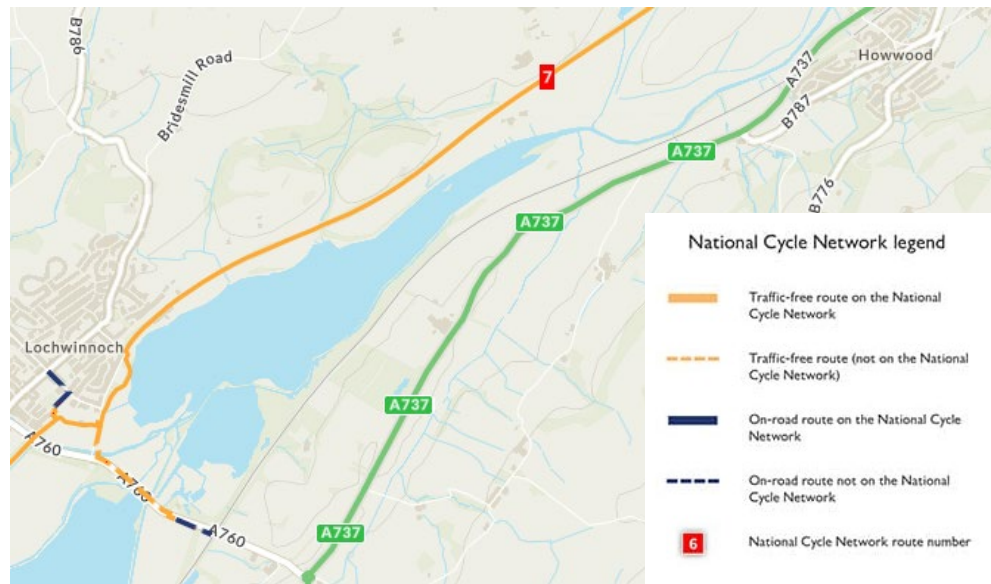
2   **Recommendations**

2.1   The Board is asked to:

- Note the key findings and accept the recommendations noted in section 5 of this report;
- Approve the report for submission to the Council meeting to be held on 29 September 2022; and
- Notes that the Lead Officer is grateful to all stakeholders who participated in the review.

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3 Background

3.1 **National Cycle Network Route 7** connects Balloch on the southern banks of Loch Lomond with Aberfoyle, Strathyre, Callander, Lochearnhead and Killin. It forms the southern section of the long-distance Lochs and Glens Way route.

3.2 The route is described by Sustrans as having a mixture of traffic-free paths and quiet road sections and being reachable throughout the route via traffic-free paths and also by regular train connections.

3.3 From Lochwinnoch it is accessible from an on-road route (not part of the National Cycle Network) from the Main Street (via Church Street / Lochhead Avenue) on the east and also from a mixture of traffic-free route and on road route (not part of the National Cycle Network) from Lochwinnoch Train Station on the west.

National Cycle Network legend

▬▬▬ (orange)	Traffic-free route on the National Cycle Network
┄┄┄ (orange dashed)	Traffic-free route (not on the National Cycle Network)
▬▬▬ (dark blue)	On-road route on the National Cycle Network
┄┄┄ (dark blue dashed)	On-road route not on the National Cycle Network
6 (red)	National Cycle Network route number

3.4   In the request for this review into linking the National Cycle Route 7 to Howwood, it was noted that it could also facilitate access to **The Whithorn Way**; a newly mapped 143-mile walking and cycling route, which follows much of the westerly pilgrimage route to Whithorn, which was travelled by pilgrims over centuries.

3.5   The route follows established paths and cycleways where possible, including extensive use of the National Cycle & Path Route 7.

3.6   To aid users, the route is split into several sections in available guides. Lochwinnoch connects two sections; Paisley to Lochwinnoch and Lochwinnoch to Kilwinning.

3.7   There are currently no published dedicated active travel (pedestrian and cycling) routes from **Howwood** to Lochwinnoch.

4   Update on the Review

4.1   As set out in the Scoping paper (which was approved by the Board on 24 January 2022), the scope of the review into linking walking and cycling from the National Cycle Route 7 at Lochwinnoch to and from Howwood was to:

- understand the demand;

- set out the current provision; and

- identify any other mitigations.

4.2   Progress on the review since the last report to Board includes;

- Contacted all current elected members from affected ward (Ward 9) and adjacent ward (Ward 8) and Howwood Community Council to make them aware of the review and to ask for any additional information that could be considered as part of the review.

- Ongoing discussions with officers from relevant services across the Council to ascertain current and planned provisions to help inform the review.

- Further site visit with stakeholders to the National Cycle Route 7 at the locale, the existing core path connecting Station Road to the NCR 7 and the route into Howwood from Station Road. Photographs were also taken at this site visit.

4.3   These early discussions have proved valuable and inform recommendations in this review. The Lead Officer also liaised with relevant officers and services responsible for other works / reviews to ensure that the scope of this review was considered in other items of work to maximise outputs for the relevant review, including this review whilst also minimising duplicate work and costs. These include;

- Awareness that the new Core Paths Plan was approved at Board in January and identifies an aspirational route between NCR7 and Howwood (HOW16).

- Awareness that a feasibility study was commissioned to investigate options for possible Traffic Calming in Kilbarchan, Howwood and Houston which includes recommendations for traffic calming measures in Howwood and a gateway feature within the proposed link from Howwood to NCR7. See paragraph 4.4.11 to 4.4.15 in Key Findings section below.

- Council officers have aspirations to make a funding application for a feasibility study for walking and cycling from the National Cycle Route 7 at Lochwinnoch to and from Howwood. See paragraph 4.4.16 in Key Findings section below.

4.4   Key findings;

4.4.1   Active travel, including walking and cycling, is widely acknowledged to help improve health and wellbeing[1].

4.4.2   The footway currently terminates on the way out of Howwood on Station Road at the bridge over the A737 meaning that there is currently no dedicated and segregated route for safe walking and cycling between Howwood and the National Cycle Route 7 via the most direct route (Station Road). See Figure 3 at Appendix 2.

4.4.3   The lack of footway, together with a National Speed limit in this area, make it unattractive for active travel including pedestrians in particular.

4.4.4   There appears to be demand for a pedestrian route with desire lines[2] being evident on the roadside verges along this route. See Figure 3 at Appendix 2.

4.4.5   There is an existing core path (LOCH/1 and LOCH/2) some 300m from Howwood Train Station. The section of Station Road which links with the Core Paths has limited pedestrian facilities with no footway in part. The existing core path provides access to the National Cycle Route 7. See Figure 4 and Figure 5 at Appendix 2.

4.4.6   The core path (LOCH/1 and LOCH/2) is primarily a leisure orientated route and a track made up of predominantly unbound surface and contains steep incline / declines making it unsuitable for pushchairs and wheelchairs. It has also been suggested that it is known to flood.

4.4.7   Whilst this core path is a well-used existing route for pedestrians, with access to the Kenmure Hill Temple and links to the National Cycle Route 7, at approximately 2.5km in length, with uneven surfaces and inclines, it is more circuitous at approximately 1.8km longer than the more direct route along Station Road.

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[1] https://www.sustrans.org.uk/our-blog/research/all-themes/all/active-travel-toolkit-the-role-of-active-travel-in-improving-health

[2] A desire lines describes a path created as a consequence of erosion caused by human or animal traffic. The path usually represents the shortest or most easily navigated route between an origin and destination.

4.4.8   There has been a long-term aspiration for a more direct active travel route which would connect Howwood to the National Cycle Route 7 via Station Road, utilising existing road infrastructure. A route (HOW/16), has been identified as an Aspirational Core Path in the Core Path Plan since 2009 and remains within 'Renfrewshire Core Paths Plan 2022' which was approved by Council in 2022[3]. It is however recognised that land ownership and technical matters would require to be considered in detail to facilitate any future route.

4.4.9   The Core Paths Plan, which included significant public consultation, demonstrates public and policy support for this aspiration Core Path.

4.4.10 A more direct active travel route from Howwood to NCR7, using station road, would also benefit and provide improved access to other existing routes including the Semple Trail[4] and The Whithorn Way[5]. In addition to the well-publicised benefits of active travel routes, discussions with representatives from The Whithorn Way suggested the following additional benefits from improved access to and from these mapped routes, including;

- Additional footfall and spend in the Community, particularly in accommodation and hospitality;

- Opportunities to grow accommodation offer due to growing demand from users;

- Interactions between the Community and users of the routes;

4.4.11 Howwood is also particularly appealing to users of these routes due to the presence of the Train Station which allows users to start and/or finish their walk / cycle at Howwood then use the train for their onward journey.

4.4.12 Renfrewshire Council commissioned consultants to review the feasibility and options for introducing traffic calming measures in Renfrewshire villages including Howwood.

4.4.13 At the time of writing, the outputs from this traffic calming review were still being finalised and will require consultation with Community Councils, Ward Councillors and other relevant stakeholders for review/consultation before final plans are designed.

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[3] www.renfrewshire.gov.uk/corepaths
[4] clydemuirshiel.co.uk/visit/things-to-do/walking/routes/semple-trail/
[5] www.whithorn.com/walk-the-whithorn-way/

4.4.14   The interim outputs recommend gateway features at village entry
           points (including Howwood). Whilst these have not been defined at
           this point, they usually consist of a combination of signage, change
           of road markings, physical changes (traffic buildouts or rumble strips)
           with an aim to reduce the speed of vehicle traffic through villages by
           building traffic calming measures in the road. See Figure 6 at
           Appendix 2.

4.4.15   The consultant carrying out the traffic calming review carried out a
           high-level review of a possible connection to NCR7 from Howwood.
           This included a potential route which indicated a segregated active
           travel route could be possible. To be explored in further detail, a
           feasibility study would be required. Council officers have indicated
           aspirations to apply to Sustrans 'Places for Everyone' for funding to
           allow this feasibility study to be commissioned.

4.4.16   The aim of Sustran's 'Places for Everyone' is to create safe,
           attractive, healthier places by increasing the number of trips made by
           walking, wheeling and cycling for everyday journeys. The scheme is
           funded by the Scottish Government through Transport Scotland and
           is administered by Sustrans.

4.4.17   Places for Everyone contributes to the Scottish Government's aim
           for a healthier, environmentally sustainable nation with a strong
           economy and communities, as laid out in the National Performance
           Framework.

4.4.18   Sustran's Places for Everyone programme opened to new
           applications at Stage 0-2 on 25th July 2022, with the deadline for
           submissions being 23 August 2022. The Decision Making Panel will
           be held on 31 October 2022 with the aim to make awards within 4
           weeks of this date. We are advise that colleagues within
           Environment & Infrastructure are submitting an application to
           Sustrans to meet these deadlines.

5   Recommendations

5.1   There is evidence of demand and policy support for a safe active
           travel link between the village of Howwood and the National Cycle
           Route 7.

It is proposed that opportunities to fund a feasibility study to investigate options for implementing this link should be explored including Sustran's 'Places for Everyone' funding as outlined in paragraphs 4.4.16 to 4.4.18, noting the timescales and deadlines involved (which precede the date of this board meeting).

5.2 The feasibility study should take cognisance of the requirement for land acquisition, road safety concerns at the narrow Black Cart Water bridge and other existing information including, but not limited to, 'Renfrewshire Core Paths Plan 2022', 'Villages – Traffic Calming Measures' report and outcomes.

5.3 If the funding application is successful, the outcomes from the feasibility study would be consulted with the public including local communities as well as Community Councils and Elected Members. The next phase after feasibility study is detailed design and this would require a further application to secure funding support.

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Implications of the Report

1. Financial - **none**

2. HR & Organisational Development - **none**

3. Community Planning - **none**

4. Legal - **none**

5. Property/Assets - **none**

6. Information Technology - **none**

7. Equality & Human Rights - **none**

   (a) The Recommendations contained within this report have been assessed in relation to their impact on equalities and human rights. No negative impacts on equality groups or potential for infringement of individuals' human rights have been identified arising from the recommendations contained in the report. If required following implementation, the actual impact of the recommendations and the mitigating actions will be reviewed and monitored, and the results of the assessment will be published on the Council's website.

8. Health & Safety - **none**

9. Procurement - **none**

10.	**Risk**	**- none**
11.	**Privacy Impact**	**- none**
12.	**COSLA Policy Position**	**- not applicable**

13. **Climate Risk**
Supporting and enhancing opportunities for active travel is an area being explored as part of Renfrewshire's planning for net zero.

List of Background Papers

(a) Audit, Risk and Scrutiny Board Annual Programme approved 23/08/2021

The foregoing background papers will be retained within Finance and Resources for inspection by the public for the prescribed period of four years from the date of the meeting.

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Author: Kevin Waters
Programme Manager (City Deal & Infrastructure)
Left Council on 14/07/22
Catriona Halliday (Technical Manager – City Deal & Infrastructure) will present the paper.

Appendix 1

Timetable for Linking the National Cycle Route 7 with Howwood Review

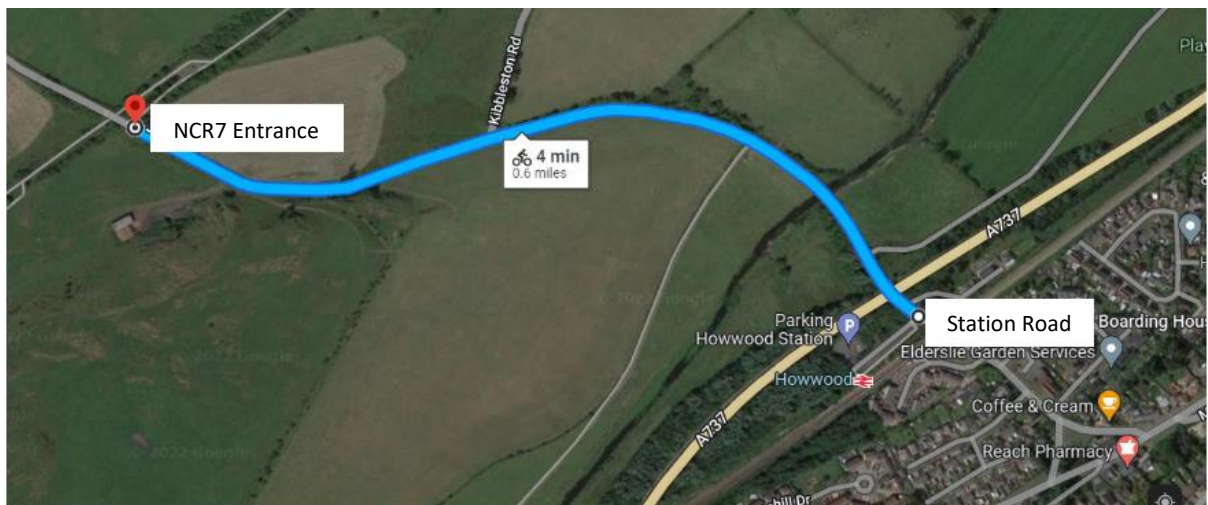| Date of Board Meeting	Stage of Review
Monday 24 January 2022	Commencement of review - Complete
Monday 21 March 2022	Continuation of review – Complete
Monday 13 May 2022	No update presented
Monday 22 August 2022	Continuation of review
Tuesday 27 September 2022	Draft report to Board
Thursday 29 September 2022	Final report to Council

Appendix 2 – Photographs

Figure 1 - Approximate Route of direct link from Howwood to NCR7

Figure 2 - Current provision at NCR7 entrance

Figure 3 - Current provision on route out of Howwood

Figure 4 - Entrance to core path (LOCH/1 and LOCH/2) at Howwood end.

Figure 5 - Entrance to core path (LOCH/1 and LOCH/2) at NCr7 end.
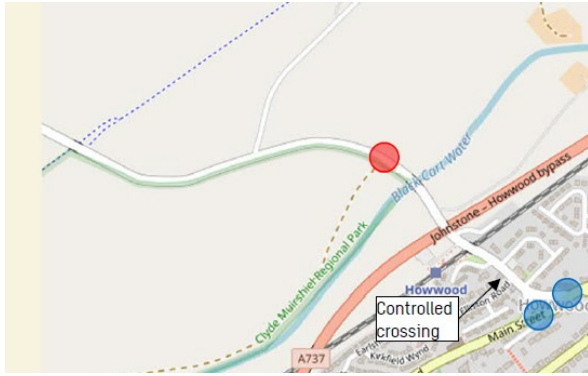
Figure 6 - Proposed location of 'Gateway' traffic calming features from draft 'Villages – Traffic Calming' report.