

## Minute of Meeting 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

**Present:** Councillor Jennifer Adam, Councillor Andy Doig, Councillor Chris Gilmour, Councillor John Gray, Councillor Lisa-Marie Hughes, Councillor Robert Innes, Councillor James MacLaren, Councillor Kevin Montgomery

### Chair

Councillor Andy Doig, Convener, presided.

### In Attendance

L McIntyre, Head of Policy & Commissioning, and D McLavin, Senior Communications Officer (both Chief Executive's); C Halliday, Technical Manager and Lead Officer (Communities, Housing & Planning); G Hannah, Transport & Change Manager (Environment & Infrastructure); and C McCourt, Head of Finance & Business Services, P Murray, Head of Digital Transformation and Customer Services, M Boyd, Head of Transformation & OD, K Campbell, Assistant Chief Auditor, G Innes, Senior Service Delivery Manager, S Fanning, Principal HR & OD Adviser, D Pole, End User Technician, A McNaughton and C MacDonald, both Senior Committee Services Officers and D Cunningham, Assistant Committee Services Officer (all Finance & Resources).

### Also in Attendance

M Ferris, Senior Audit Manager, Audit Scotland.

### Webcasting of Meeting

Prior to the commencement of the meeting the Convener intimated that this meeting of the Board would be filmed for live or subsequent broadcast via the Council's internet site.

### Apology

Councillor John Hood.

## **Declarations of Interest**

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

### **1 Summary of Internal Audit Reports for period 21 May to 30 June 2022**

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 21 October to 30 June 2022.

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 and Renfrewshire Health & Social Care Integration Joint Board, co-ordination of the Council's Corporate Risk Management activity and management of the counter fraud, risk management and insurance team.

In relation to the Roads Operations – Winter Maintenance Procedure it was proposed that a report would be sent to members once the details of the winter maintenance plan and winter standby procedures had been completed. This was agreed.

#### **DECIDED:**

(a) That the summary of Audit findings report for the period 21 October to 30 June 2022 be noted; and

(b) That it be agreed that a report would be sent to members once the details of the winter maintenance plan and winter standby procedures had been completed.

### **2 Internal Audit and Counter Fraud Progress and Performance for Period to 30 June 2022**

There was submitted a report by the Chief Auditor relative to Internal Audit and Counter Fraud performance between 1 April and 30 June 2022 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 and the Service Level Agreement for the work contained time targets for completing this work. 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 in the period.

The report advised that the Internal Audit Team and the Counter Fraud Team were currently working on a hybrid basis and were undertaking home/site visits when the need arose.

**DECIDED:** That the Internal Audit and Counter Fraud Team progress and performance from 1 April to 30 June 2022 be noted:

### **3 Audit Scotland report on the Financial Response to Covid-19**

There was submitted a report by the Chief Executive relative to Audit Scotland's report on the financial response to Covid-19.

The report outlined the financial context of how the Scottish Government, councils and other public bodies had been operating during the pandemic and analysed their financial response.

Audit Scotland reported 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 and allocated available funding while keeping within overall budget limits.

The report advised that 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; and Transport – £646 million in 2020/21 and £247 million to December 2021/22. The Accounts Commission concluded that the Scottish Government worked collaboratively and at pace with local and UK government to direct significant public spending in difficult circumstances. It offered recommendations to improve transparency and records management and plans for the future.

**DECIDED:** That the report be noted.

### **4 Absence Statistics – Annual report 21/22 and Quarter 1 of 22/23**

There was submitted a report by the Director of Finance & Resources relative to the Absence Statistics annual report and the Council's absence statistics for quarter 1 of 2022/23 ending 30 June 2022.

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 be noted.

## 5 **Audit, Risk & Scrutiny Board Annual Report 2021/22 And Annual Programme 2021/22 - 2022/23**

There was submitted a report by the Director of Finance & Resources relative to the Board's 2021/22 Annual Report and the Annual Programme 2022/23.

The Annual Report was prepared in terms of the Council's Code of Corporate Governance, which highlighted the issues considered by the Board during the period August 2021 to June 2022. The report intimated that during the period, the Board examined different topics including the programme of reviews; audit related matters; and annual reports by other bodies. The report advised that in terms of the guidelines for the operation of the Annual Programme operation the Board was required to prepare an annual programme of activities.

The report intimated that two of the three reviews from the 2021/22 programme had been completed, namely: the de-regulation of buses review and the Blue Badge qualifications review. The last review which related to linking the National Cycle Route 7 with the Whithorn Way had its final recommendations submitted to this meeting.

The report proposed that four reviews would go forward as part of the Annual Programme of Reviews for 2022/23 namely: 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. It was agreed that these reviews be included in the 2022/23 programme.

In relation to the suggested review of Neighbour Disputes it was proposed that this subject be looked at in the widest sense and should also include anti-social behaviour. This was agreed.

**DECIDED:**

(a) That the Audit, Risk & Scrutiny Board Annual Report 2021/22 be noted;

(b) That it be agreed that four reviews go forward as part of the Annual Programme of Reviews for 2022/23 namely: 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; and

(c) That it be agreed that the review of Neighbour Disputes be looked at in the widest sense and should also include anti-social behaviour.

## **6 Linking the National Cycle Route 7 with Howwood Review**

Under reference to Item 7 – Audit, Risk & Scrutiny Annual Programme 2021/22 – Request for Review - of the Minute of the meeting of this Board held on 15 November 2020, there was submitted a report by the Lead Officer relative to the review of linking the national cycle route 7 with Howwood.

The report detailed the background and key findings of the review and the recommendations were outlined in Section 5 of the report.

### **DECIDED:**

- (a) That the key findings be noted and the recommendations as outlined at Section 5 of the report be approved;
- (b) That the report be approved for submission to the Council meeting to be held on 29 September 2022; and
- (c) That it be noted that the Lead Officer was grateful to all stakeholders who participated in the review.

## **EXCLUSION OF PRESS AND PUBLIC**

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

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

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 Audit Reports finalised during the period from 21 May to 20 May 2022 be noted.