

Minute of Meeting Audit, Risk and Scrutiny Board

Date	Time	Venue
Monday, 25 January 2021	10:00	Remotely via Microsoft Teams,

Present

Councillor Tom Begg, Councillor Bill Binks, Councillor Stephen Burns, Councillor Michelle Campbell, Councillor Jim Harte, Councillor John Hood, Councillor Emma Rodden, Councillor Jim Sharkey

In Attendance

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

Also in Attendance

M Ferris, Senior Audit Manager, Audit Scotland.

Apology

Councillor Jane Strang.

Declarations of Interest

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

1 Summary of Internal Audit Reports for period 1 October to 31 December 2020

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

An appendix to the report detailed the category of assurance, service, engagement and assurance rating and gave recommended risk ratings for each engagement as either critical, important, good practice or service improvement. A summary of findings was also provided in relation to final reports issued for those engagements completed during the period 1 October to 31 December 2020.

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

Discussion took place on Community Asset Transfer. It was proposed that members be provided with information in relation to the scale of the problem; the number of applications that did not include relevant information; the list of community transfer bodies; reports on the operation of the Act and the effects; and the winding up of a Community Asset Transfer body after transfer of an asset. This was agreed.

DECIDED:

(a) That the summary of Audit findings report for the period 1 October to 31 December 2020 be noted; and

(b) That information in relation to Community Asset Transfer be sent to members of the Board.

2 Internal Audit and Counter Fraud Progress and Performance for Period 1 October to 31 December 2020

There was submitted a report by the Chief Auditor relative to Internal Audit and Counter Fraud performance between 1 October to 31 December 2020 in terms of the delivery of the Audit Plan for the year and outlining actual performance against targets set by the Director of Finance & Resources.

No formal performance targets for fraud investigation had been established as a major part of the team's work involved being the single point of contact for the Department for Work and Pensions (DWP) Single Fraud Investigation Service 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.

The report advised that as a result of the COVID-19 pandemic, the majority of fraud investigation work was suspended until September 2020. This work had now recommenced with priority being given to those areas with the greatest fraud risk. Joint working with the DWP's Single Fraud Investigation service had also temporarily ceased as the DWP's Single Fraud Investigation service were awaiting a date for the work to recommence. Referrals for consideration of fraud investigations were still being passed to the DWP. All of the Counter Fraud Team were currently working from home.

It was noted that the Internal Audit team were also working from home full-time and continued to work on planned audit assignments which were able to be undertaken remotely. The team was also providing advice and support where necessary to Council services. In addition, a review of the current audit plan had been undertaken to take account of the current situation and proposed amendments to the plan were included in the report.

DECIDED:

(a) That the Internal Audit and Counter Fraud Team progress and performance from 1 October to 31 December 2020 be noted;

(b) That the proposed amendments to the Annual Internal Audit Plan for 2020/21 be approved; and

(c) That authority be delegated to the Chief Auditor to continue to monitor and, if necessary, revise the Internal Audit Plan, in consultation with the Convener, for the remainder of the year to March 2021. Any amendments made under this delegation would be reported to members in the annual report.

3 2019/20 Complaints Data Report

There was submitted a report by the Chief Executive relative to the annual complaints report 2019/20.

The report intimated that the Council's complaint-handling procedure ensured that the Council knew how well it was delivering its services and showed its commitment to using the issues raised in complaints to improve services. Full implementation of the Scottish Public Services Ombudsman's (SPSO) guidance commenced within the Council from 1 March 2013 which introduced quicker, simpler and more streamlined complaints handling with local, early resolution. As part of the procedure, all complaints resolved at the frontline were recorded and monitored and in line with the model SPSO complaints handling procedure, Renfrewshire Council's complaints handling procedure complied with the model Complaints Handling procedure for local authorities introduced by the SPSO at that time.

The report provided information on complaints closed during the year from 1 April 2019 to 31 March 2020 and performance on key indicators and highlighted improvements made to the complaints handling procedure over the past year to ensure that complaints were handled well, and the organisation learned from them.

The report covered the period up to the end of March 2020 therefore the coronavirus pandemic and subsequent national lockdown had not impacted on the figures reported. However, due to the pandemic and the focus of officers on the response phase, it was not possible for the report to be submitted to the Board as intended in Autumn 2020.

It was noted that 7,924 complaints were received in 2019/20, which was an decrease from 8,200 in 2018/19; 86.8% of the complaints were handled at the frontline stage; 72% of frontline complaints and 87% of investigation complaints received were completed within target timescales; the average time to respond to an investigation complaint was 13.3 days, which was within the SPSO target of 20 days. The 2019/20 breakdown of complaints received by Services was broadly reflective of the volume of services provided, with Environment and Infrastructure Services delivering the highest volume of frontline Council services and consequently receiving the highest volume of customer interactions. The SPSO introduced changes to the national complaints handling process in 2020. Local authorities were required to introduce these changes by April 2021. The key changes to the statutory model were set out within the report; and a new system to support the logging of and learning from complaints was launched by the Council in April 2020.

A performance scorecard was included within the appendix to the report to provide additional data.

DECIDED: That the report be noted.

EXCLUSION OF PRESS AND PUBLIC

The Board resolved that the press and public be excluded from the meeting during consideration of the following item as it was likely, in view of the nature of the business to be transacted, that if members of the press and public were present, there would be disclosure to them of exempt information as defined in paragraphs 1 and 14 of Part I of Schedule 7A of the Local Government (Scotland) Act 1973.

4 Summary of Internal Audit Investigation Report for period 1 October to 31 December 2020

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

It was noted that the recommended assurance ratings contained within Appendix 1 to the report had been amended to reflect that the Environment & Infrastructure overtime had changed from 2 Important to 1 Important and 1 Service Improvement

DECIDED:

(a) That the summary of the Internal Audit Investigation finalised during the period from 1 October to 31 December 2020 be noted; and

(b) That it be noted that the recommended assurance ratings contained within Appendix 1 of the report had been amended to reflect that the Environment & Infrastructure overtime had changed from 2 Important to 1 Important and 1 Service Improvement.