

EAST RENFREWSHIRE COUNCILAUDIT AND SCRUTINY COMMITTEE20 June 2024Report by ClerkAUDIT AND SCRUTINY COMMITTEE 2023/24 AND 2024/25 WORK PLANS

1. To provide an update on the 2023/24 Audit and Scrutiny Committee Work Plan; consider related performance; and seek approval of the 2024/25 Work Plan, to the extent it has been developed thus far.

RECOMMENDATIONS

2. It is recommended that the Committee:-
- (a) note and consider performance against the Committee's 2023/24 Annual Work Plan;
 - (b) approve the draft 2024/25 Annual Work Plan, to the extent it has been developed thus far;
 - (c) agree that development of the 2024/25 Work Plan continue; and
 - (d) note that performance on delivering the 2024/25 Work Plan will be reviewed by the Committee in due course, in respect of which a report will be submitted to a future meeting.

AUDIT AND SCRUTINY WORK PLAN

3. In June 2019, as recommended by the Committee, the Council approved a *Guide to Scrutiny and Review* which was distributed to all committees and Members of the Council for their use. An updated version of the Guide was noted by the Committee in June 2022, it having been reviewed, just to ensure it and links within it remained up to date.

4. To help the Committee schedule and prioritise its work over the course of each year, the Guide refers to the preparation of an Annual Work Plan. This is to help provide transparency, openness and evidence of the Council's ongoing commitment to demonstrating Best Value and continuous improvement in the interests of local residents, customers and service users in accordance with the strategic priorities and outcomes of the Community Plan, Corporate Plan and the Outcome Delivery Plan. As appropriate, such Work Plans would include reference to any specific areas of interest or investigation, if and when identified and agreed by the Committee, and related timescales to progress these.

2023/24 WORK PLAN AND RELATED PROGRESS

5. In May 2023, the Committee approved its 2023/24 Annual Work Plan to the extent it had been developed by that stage, noting it was effectively a 'live' document, that its development would continue (such as to take account of decisions made by the Committee itself on progressing issues), and that progress on delivering it would be reviewed in due course. As for previous Work Plans, the 2023/24 Plan included reference to recurring reports considered every year, such as on treasury management, Internal Audit work and risk management. It also took account of national and local external audit reports which had been

or were to be published, to the extent that was known at the time, to allow comments on the local position on issues raised within them to be sought from officers for the Committee's consideration.

6. An updated version of the 2023/24 Work Plan, referring to progress made on various issues and related matters during the year is attached (Appendix 1 refers). The Committee is invited to note and consider performance against the Plan.

2024/25 WORK PLAN

7. This report also presents a draft Work Plan for 2024/25, to the extent it has been possible to develop it thus far (Appendix 2 refers). As for the 2023/24 Plan, it includes reference to recurring reports routinely submitted to the Committee, and takes account of national and local external audit reports being published, to the extent the exact position on publication dates is known at present, to allow comments on the local position on issues raised within them to be sought from officers for the Committee's consideration. The Plan will be updated further over time as necessary, such as to reflect when other external audit reports are published.

8. It is proposed that the Committee approve the draft 2024/25 Annual Work Plan, to the extent it has been possible to develop it thus far, and agree that its development continue and that performance delivering the Plan be reviewed in due course.

CONCLUSION

9. This report reflects the range of work progressed by the Committee during 2023/24. Amongst other things, such Work Plans provided the Committee with greater oversight than before regarding the scheduling of work and consideration of issues. The 2024/25 Work Plan, which is subject to further development, is also referred to in this report and will be considered a live document and refreshed periodically.

RECOMMENDATIONS

10. It is recommended that the Committee:-

- (a) note and consider performance against the Committee's 2023/24 Annual Work Plan;
- (b) approve the draft 2024/25 Annual Work Plan, to the extent it has been developed thus far;
- (c) agree that development of the 2024/25 Work Plan continue; and
- (d) note that performance on delivering the 2024/25 Work Plan will be reviewed by the Committee in due course, in respect of which a report will be submitted to a future meeting.

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Background Papers

Proposed Guide to Scrutiny and Review - Report by Chief Executive (*Jun 2019*);

Potential Areas for Scrutiny & Review Investigations - Report by Chief Executive (*Aug 2019*)

Various reports on Audit & Scrutiny Committee Work Plans – Reports by Clerk (*Sept 2019; Jun 2020; Jan & April 2021; Jan, Apr & Jun 2022; and Jan and May 2023*).

Audit and Scrutiny Committee
Completed 2023/24 Work Plan

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
11 May 2023	Chair's Report	Chair	11/5/23
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	Consultancy Expenditure and Related Log	Clerk to Committee in Liaison with Chief Procurement Officer	11/5/23
	National External Audit Report - Resourcing the Benefit Service	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	11/5/23
	Internal Audit Plan 2022/23 – Implementation Progress – January to March 2023	Chief Auditor	11/5/23
	Audit and Scrutiny Committee 2022/23 and 2023/24 Work Plans	Clerk to Committee	11/5/23
22 June 2023	Chair's Report	Chair	22/6/23
	Clarification Received on Queries Raised at Previous Meeting on Consultancy Costs	Clerk to Committee	22/6/23 <i>(See 10 August meeting also)</i>
	2022/23 Unaudited Annual Accounts	Head of Accountancy (Chief Financial Officer)	22/6/23
	Code of Corporate Governance	Director of Business Operations and Partnerships	22/6/23

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
22 June 2023 <i>(Continued)</i>	Council Tax Collection	Director of Business Operations and Partnerships	22/6/23
	National External Audit Report - Local Government in Scotland - Financial Bulletin 2021-22	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	22/6/23
	Change of Date of Meeting	Clerk to Committee	22/6/23
10 August 2023	Chair's Report	Chair	10/8/23
	Clarification Received on Further Queries Raised at Previous Meetings on Consultancy Costs	Clerk to Committee	10/8/23 <i>(See 22 June meeting also)</i>
	Annual Treasury Management Report 2022/23	Head of Accountancy (Chief Financial Officer)	10/8/23
	Internal Audit Report – Review of External Wall Insulation and Roofing Contract and Related Management Response	Clerk to Committee in Liaison with Director of Environment	10/8/23
	Managing Absence – 2022/23 Annual Report	Director of Business Operations and Partnerships	18/1/24
	Internal Audit Plan 2023/24 - Implementation Progress - April to June 2023	Chief Auditor	10/8/23
	Public Sector Internal Audit Standards (PSIAS) Assessment	Chief Auditor	18/1/24

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
26 September 2023	Chair's Report	Chair	26/9/23
	Clarification Received on Queries Raised at Previous Meetings on Internal Audit Report on Council Tax System - Recovery and Enforcement	Clerk to Committee	26/9/23
	2022/23 Annual Accounts for Council's Charitable Trusts and Related External Audit Reports	Head of Accountancy (Chief Financial Officer) and External Auditor	26/9/23
	2022/23 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	26/9/23
	Local External Audit Report - Best Value Thematic Report - Leadership of the Development of New Local Strategic Priorities	External Auditor	26/9/23
	Interim Treasury Management Report 2023/24 – Quarter 1	Head of Accountancy (Chief Financial Officer)	26/9/23
	National Fraud Initiative - Update	Director of Business Operations and Partnerships	26/9/23
	National External Audit Report - Local Government Overview - Local Government in Scotland 2023	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	<i>In consultation with members of Committee, not considered necessary given other reports submitted to Committee or full Council</i>

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
26 September 2023 <i>(Continued)</i>	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Fraud Response Statement 2022/23 (Including Audit Scotland Fraud and Irregularity Report 2022/23)	Chief Executive	26/9/23
	Review of the Council's Risk Appetite in Relation to Reputational Risk	Chief Executive	26/9/23
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	26/9/23
	Internal Audit Annual Report 2022/23	Chief Auditor	26/9/23
23 November 2023	Chair's Report	Chair	23/11/23
	Clarification Received on Queries Raised at Previous Meetings on Expenditure of Unspent COVID Grants; and Reduction in Income in Relation to Health and Social Care Partnership	Clerk to Committee	23/11/23
	Interim Treasury Management Report 2023/24 – Quarter 2	Head of Accountancy (Chief Financial Officer)	23/11/23
	Summary of Early Retirement/ Redundancy Costs to 31 March 2023	Director of Business Operations and Partnerships	18/1/24
	National External Audit Report - City Region and Growth Deals – Progress on 2020 Audit Report	Clerk to Committee in Liaison with Director of Environment	23/11/23
	National External Audit Report - Early Learning and Childcare - Follow Up – Progress Delivering 1140 Hours Expansion	Clerk to Committee in Liaison with Director of Education	23/11/23

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
23 November 2023 <i>(Continued)</i>	Internal Audit Plan 2023/24 – Implementation Progress – July to September 2023	Chief Auditor	23/11/23
18 January 2024	Chair's Report	Chair	18/1/24
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	Interim Treasury Management Report 2023/24 – Quarter 3	Head of Accountancy (Chief Financial Officer)	18/1/24
	National External Audit Report – Adult Mental Health Services	Clerk to Committee in Liaison with Chief Officer, Health and Social Care Partnership	18/1/24
22 February 2024	Chair's Report	Chair	22/2/24
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	Treasury Management Strategy 2024/25	Head of Accountancy (Chief Financial Officer)	22/2/24
	Internal Audit Plan 2023/24 – Implementation Progress - October to December 2023	Chief Auditor	22/2/24
28 March 2024	Chair's Report	Chair	28/3/24
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	Interim Treasury Management Report 2023/24 – Quarter 4	Head of Accountancy (Chief Financial Officer)	28/3/24

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
28 March 2024 <i>(Continued)</i>	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	28/3/24
	East Renfrewshire Council – Provisional External Annual Audit Plan 2023/24	External Auditor	28/3/24
	National External Audit Report - Local Government in Scotland - Financial Bulletin 2022-23	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	9/5/24 (See 2024/25 Work Plan)
	Internal Audit Strategic Plan 2024/25 – 2028/29	Chief Auditor	28/3/24

Audit and Scrutiny Committee
2024/25 Work Plan

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
9 May 2024	Chair's Report	Chair	9/5/24
	Clarification Received on Queries Raised at Previous Meeting on Maintenance of Private Land	Clerk to Committee	9/5/24
	National External Audit Report - Local Government in Scotland - Financial Bulletin 2023-24 <i>(See Note 3 Below)</i>	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	9/5/24
	Internal Audit Plan 2023/24 – Implementation Progress – January to March 2024 (Quarter 4)	Chief Auditor	9/5/24
20 June 2024	Chair's Report	Chair	20/6/24
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	2023/24 Unaudited Annual Accounts	Head of Accountancy (Chief Financial Officer)	20/6/24
	Code of Corporate Governance	Director of Business Operations and Partnerships	20/6/24
	Consultancy Expenditure	Clerk to Committee in Liaison with Chief Procurement Officer	20/6/24

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
20 June 2024 (Continued)	Internal Audit Report on Payroll– Discussion with HR Manager on Issues Relating to Payroll System	Clerk in Liaison with HR Manager	20/6/24
	Audit and Scrutiny Committee 2023/24 and 2024/25 Work Plans	Clerk to Committee in liaison with appropriate senior officers	20/6/24
8 August 2024	Chair’s Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings (If Required)	Clerk to Committee	
	Annual Treasury Management Report 2023/24	Head of Accountancy (Chief Financial Officer)	
	Managing Absence – 2023/24 Annual Report	Director of Business Operations and Partnerships	
	Advantages and Disadvantages of Home Working	Director of Business Operations and Partnerships	
	National External Audit Report – Local Government Budgets 2024/25	Clerk in liaison with Head of Accountancy (Chief Financial Officer)	
	Internal Audit Plan 2024/25 - Implementation Progress - April to June 2024 (Quarter 1)	Chief Auditor	
	Internal Audit Charter	Chief Auditor	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
26 September 2024	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Interim Treasury Management Report 2024/25 – Quarter 1	Head of Accountancy (Chief Financial Officer)	
	2023/24 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	
	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Fraud Response Statement 2023/24 (Including Audit Scotland Fraud and Irregularity Report 2023/24)	Chief Executive	
	Strategic Risk Register (SRR) and Risk Management Progress – Biannual Report and Presentation on Use of the SRR	Chief Executive	
	Local External Audit Report - Best Value Thematic Report - Workforce Innovation	External Auditor	
	Internal Audit Annual Report 2023/24	Chief Auditor	
	Audit and Scrutiny Committee Self-Evaluation – Proposed Approach <i>(See Note 5)</i>	Clerk to Committee	
21 November 2024	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
21 November 2024 <i>(Continued)</i>	Interim Treasury Management Report 2024/25 – Quarter 2	Head of Finance (Chief Financial Officer)	
	Summary of Early Retirement/ Redundancy Costs to 31 March 2024	Director of Business Operations and Partnerships	
	Internal Audit Plan 2024/25 – Implementation Progress – July to September 2024 (Quarter 2)	Chief Auditor	
January 2025 <i>(Exact Date to be Confirmed)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Interim Treasury Management Report 2024/25 – Quarter 3	Head of Finance (Chief Financial Officer)	
February 2025 <i>(Exact Date to be Confirmed)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Treasury Management Strategy 2025/26	Head of Finance (Chief Financial Officer)	
	Internal Audit Plan 2024/25 – Implementation Progress - October to December 2024 (Quarter 3)	Chief Auditor	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
March 2025 <i>(Exact Date to be Confirmed)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Interim Treasury Management Report 2024/25 – Quarter 4	Head of Finance (Chief Financial Officer)	
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	
	East Renfrewshire Council – External Annual Audit Plan 2024/25	External Auditor	
	Internal Audit Strategic Plan 2025/26 – 2029/30	Chief Auditor	
	Audit and Scrutiny Committee Self-Evaluation – Outcome (See Note 5)	Clerk to Committee	

NOTES ON WORKPLAN

Note 1 (Meeting Dates)

The exact dates of the Committee meetings from January to March 2025 are subject to approval of the calendar of meetings by the Council in due course.

Note 2 (National External Audit Reports)

In due course, reference will be added to the Plan to further national External Audit reports, on which feedback is to be sought from officers, when the actual publication date is confirmed (see reference to Accounts Commission (AC) authored reports on Audit Scotland website: <https://audit.scot/what-we-do/our-work-programme>)

Note 3 (National External Audit Report - Local Government Overview - Local Government in Scotland; and National External Audit Report - Local Government in Scotland - Financial Bulletin)

Further to Note 2, Audit Scotland publishes a *Local Government Overview* annually. A significant range of topics is covered in such reports (which summarise conclusions of several Audit Scotland reports on which feedback is provided to the Committee), and some reports are submitted to the full Council which also comment on issues covered in these Overviews. Furthermore, identifying officer capacity to provide and collate a detailed response to this wide-ranging report can be challenging. Against this background and reflecting the approach taken regarding the 2023 Overview report, it is intended to consult Members of the Committee on which issues, by exception and if any, they consider feedback requires to be prepared for the Committee when the 2024 Overview is published.

It is intended to adopt the same approach regarding the Financial Bulletin published annually, given the wide range of issues covered within it.

Note 4 (Feedback Requested by Committee on Issues)

The position on feedback requested by the Committee on the following issues is as follows:-

- (1) On 23 November 2023, further to discussions on the Internal Audit Plan Progress Report, it was agreed to seek feedback from appropriate officers on the implementation of the recommendations within the Internal Audit Report on *Debtor Control* for submission to the Committee. It has recently been confirmed that the Chief Auditor will commence work on this issue in Quarter 1 of 2024-25, the outcome of which will be reported to the Committee as part of her normal reporting. It is now therefore intended to provide feedback to the Committee on that basis.
- (2) On 18 January 2024, further to discussions on the National External Audit Report on *Adult Mental Health in Scotland*, the Committee noted that the Head of Adult Services, Learning Disability & Recovery, would provide additional information for circulation to members of the Committee on referrals to GPs and the use of prescription medication to help address adult mental health issues. This will be provided on receipt.

Note 5 (Audit and Scrutiny Committee Self-Evaluation)

In June 2021, the Committee endorsed self-evaluation recommendations made by the Audit and Scrutiny Committee prior to the Local Government Elections that year. As reported previously, self-evaluations are considered useful by the Committee, such as for analysing performance, enhancing its own practices and identifying how it can support the work of the Internal Audit service for example. However, the Committee's view remains that progressing these as frequently as annually is neither a necessary nor efficient use of its limited time and resources.

In June 2022, when endorsing the recommendations made following the most recent self-evaluation, the Committee supported a mid-Administration and an end of Administration evaluation in future. It is intended to pursue the next self-evaluation towards the end of 2024 and start of 2025, reference to which has been included in the Committee's 2024/25 Work Plan.