

# **East Renfrewshire Council**

## **Audit and Scrutiny Committee**

### **Completed Work Plan**

### **April 2021 – April 2022 (Including Final Meeting of Administration)**

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**Audit and Scrutiny Committee**  
**2021/22 Work Plan**

<b>Planned Report Date</b>	<b>Report Subject</b>	<b>Report by</b>	<b>Date Considered by Audit &amp; Scrutiny Committee</b>
29 April 2021	Consultancy Expenditure and Related Log ( <b>See Note 1 below</b> )	Clerk to the Committee in liaison with Chief Officer - Legal and Procurement	29/4/21
	East Renfrewshire Council – Annual External Audit Plan 2020/21	External Auditor	29/4/21
	National External Audit Report - Local Government in Scotland Financial Overview 2019-20	Clerk in liaison with Head of Accountancy (Chief Financial Officer)	29/4/21
	Audit and Scrutiny Committee Work Plans 2020/21 and 2021/22	Clerk to the Committee	29/4/21
24 June 2021	Unaudited Annual Accounts 2020/21	Head of Accountancy (Chief Financial Officer)	24/6/21
	Code of Corporate Governance 2021/22	Deputy Chief Executive	24/6/21
	Internal Audit Plan 2020/21 - Implementation Progress – January to March 2021	Chief Auditor	24/6/21
	Internal Audit Strategic Plan 2021/22 – 2025/26		24/6/21
	National External Audit Report - Improving Outcomes for Young People Through School Education	Clerk in liaison with Director of Education	24/6/21
	National External Audit Report - Digital Progress in Local Government	Clerk in liaison with Deputy Chief Executive and Chief Executive	24/6/21

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
24 June 2021 (Cont'd)	National External Audit Report - Self-Directed Support (SDS) - 2017 Progress Report - Impact Report - Future SDS Development Activity	Clerk in liaison with Chief Officer, Health and Social Care Partnership	24/6/21
12 August 2021	Annual Treasury Management Report 2020/21	Head of Accountancy (Chief Financial Officer)	12/8/21
	Internal Audit Annual Report 2020/21	Chief Auditor	23/9/21
	Internal Audit Plan 2021/22 - Implementation Progress - April to June 2021		12/8/21
23 September 2021	Public Sector Internal Audit Standards (PSIAS) Internal Self-Assessment	Chief Auditor	12/8/21
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	23/9/21
	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Annual Fraud Statement 2020/21 (Including Audit Scotland Fraud and Irregularity Report 2020/21)		23/9/21
	National Fraud Initiative – Update	Report by Head of Communities, Revenues & Change	23/9/21
	Managing Absence – 2020/21 Annual Report	Deputy Chief Executive	23/9/21
	Summary of Early Retirement/ Redundancy Costs to 31 March 2021		23/9/21
	Withdrawal from European Union – Update ( <b>See Note 2 below</b> )	Director of Corporate & Community Services and Director of Environment	23/9/21

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
23 September 2021 (Cont'd)	Audit Scotland COVID-19 Guide for Audit and Risk Committees and Related Comments ( <i>If Members Wished to Pursue Further Feedback</i> ) <b>(See Note 3 below)</b>	Clerk to the Committee	25/11/21 ( <i>See Chair's Report</i> )
	National External Audit Report - Local Government Overview (Challenges and Performance)	Clerk in liaison with Deputy Chief Executive	12/8/21
25 November 2021 ( <b>See Note 4 Below</b> )	2020/21 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	25/11/21
	2020/21 Annual Accounts for Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report		25/11/21
	Interim Treasury Management Report 2021/22	Head of Accountancy (Chief Financial Officer)	25/11/21
	Internal Audit Plan 2021/22 – Implementation Progress – July to September 2021	Chief Auditor	25/11/21
	Update on Implementation of Recommendations Accepted Regarding Audit and Scrutiny Committee's Investigations on:-  (i) Income Generation and Commercialisation; and  (ii) Climate Change.  <b>(See Note 5 Below)</b>	Chief Executive  Director of Environment	20/1/22
	National External Audit Report - Impact of COVID-19 on Scottish Councils' Benefit Services	Clerk in liaison with Head of Communities, Revenues and Change	20/1/22
	Update on Audit and Scrutiny Committee Work Plan 2021/22	Clerk to the Committee	20/1/22

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
20 January 2022 <b>(See Note 4 Below)</b>	<i>As of April 2021, when the Work Plan was approved, no items were scheduled to be considered in January 2022 but, as reflected above, various issues originally scheduled for November are now being considered in January 2022</i>	N/A	N/A
17 February 2022 <b>(See Note 4 Below)</b>	Internal Audit Plan 2021/22 – Implementation Progress October to December 2021	Chief Auditor	17/2/22
	Treasury Management Strategy 2022/23	Head of Accountancy (Chief Financial Officer)	17/2/22
	Withdrawal from European Union – Update <b>(See Note 2 below)</b>	Director of Corporate & Community Services and Director of Environment	17/2/22
7 April 2022 <b>(See Note 4 Below)</b>	East Renfrewshire Council - Annual Audit Plan 2021/22	External Auditor	7/4/22
	Strategic Risk Register and Risk Management Progress - Biannual Report	Chief Executive	7/4/22
	Work Progressed by Committee since 2017; Performance Against 2021/22 Work Plan; and Self-Evaluation <b>(See Note 6 Below)</b>	Clerk to the Committee	7/4/22

## **NOTES ON WORK PLAN**

### **Note 1 (Consultancy Expenditure and Related Log)**

In January 2019 the committee agreed, at the end of the 2019/20 financial year, to review the content of the log the Council had established on the appointment of consultants and related issues. The committee noted a report on this issue in June 2020, and agreed then that further reports on consultancy expenditure, as referred to in the log created for this by the Chief Officer (Legal and Procurement), should be submitted to the committee annually after the end of each financial year. Reference to this was included in the 2021/22 Work Plan and will be included in future Work Plans also. The next report is expected to be submitted to the Committee on 23 June 2022.

### **Note 2 (Withdrawal from European Union)**

In February 2019 the committee considered feedback on a National External Audit Report on *Withdrawal from the European Union (EU) - Key Audit Issues for the Public Sector*. A report on the Council's *Treasury Management Strategy for 2019/20*, and the implications which Brexit might have for interest rates, Council borrowing, return on investments etc., had also been considered. Audit Scotland had also indicated that the scope, timing and any performance audit work relating to a further report it proposed to prepare on the *Withdrawal from the EU* would depend on developments.

In August 2019 the committee agreed to carry out a review regarding Brexit and the related financial implications as a medium priority issue, subject to further consideration of the timing of its commencement, having regard to the future outcome of the UK Government's discussions with the EU. It was also agreed then that, in the first instance following the appointment of the Council's Brexit Coordinator, arrangements should be made for the post holder to meet the committee to allow its members to take evidence/gather information on Brexit issues. The post was to help coordinate and monitor progress on all aspects of Brexit, including internal preparedness and external liaison with appropriate bodies (including the Scottish Government and Police Scotland), and involved reporting to Elected Members, the Corporate Management Team (CMT) and other Council officials.

A report on the UK's withdrawal from the EU was to have been submitted in April 2020. However, in liaison with the Chair and taking account of the impact of the COVID-19 emergency and related issues, a report was considered on 13 August 2020 instead. Since then, at the request of the committee, the Brexit Coordinator (who is now the Resilience Coordinator) has provided further updates in November 2020, March and September 2021 and February 2022. Subsequent to various meetings, at the request of the committee, he has provided clarification on a range of issues which has been circulated, including on the EU Settlement Scheme, funding issues and State Aid.

When the most recent report was submitted to the committee in February 2022, the committee agreed that the Resilience Coordinator should provide further information to the Clerk for circulation to Members on telephone charges, the length of time the temporary Fuel Poverty Worker had been appointed for, and to what extent the Shared Prosperity Fund would replace EU structural funding. Otherwise the report and related comments made were noted.

### **Note 3 (Audit Scotland COVID-19 Guide for Audit and Risk Committees)**

In September 2020, the committee agreed that a report on issues raised in the new *COVID-19 Guide for Audit and Risk Committees*, published by Audit Scotland in August 2020, be prepared for its meeting in November 2020. The Guide posed questions to assist auditors and public bodies effectively scrutinise and provide challenge in key areas requiring additional focus at present, categorising these under the headings of internal control and assurance; financial management and reporting; governance; and risk management.

When feedback and comments on these issues were submitted in November 2020, the committee agreed that a further update be provided in due course around March or April 2021, and that the Clerk should liaise with members of the committee to ascertain the specific issues on which feedback and further assurances were to be sought by exception. It was noted that the Performance and Audit Committee of the Integration Joint Board (IJB) had also been considering issues raised within the Guide.

On 18 March 2021, the Chair reported he had sought and received confirmation that the feedback dated November 2020 on changes to internal controls required due to COVID-19 remained current. Taking account of this and other information the committee already had access to, including reports on risk and Internal Audit's work, it was noted that no other issues had been identified by members of the Committee that they wished followed up at that stage; noted that it remained an option to seek further updates on specific issues at any point; and agreed that it might be useful to review the position later in 2021, perhaps in late summer, to pick up any issues that may be raised from the year end Accounts process or transition to the "new normal" working arrangements which it was hoped would start to be introduced by then.

Thus far no issues have been identified by members of the Committee that they wish followed up further, taking account of other information available to them, such as the reports being submitted to the Council on COVID-19 issues. On 25 November 2021 the Chair highlighted, and it was noted, that it remains an option to seek further updates on specific issues at any point through either the Chair or Clerk.

### **Note 4 (Meeting Dates)**

The dates of some meetings of the Committee were subject to approval of the calendar of meetings by the Council in June 2021 and the position on other issues. The meeting on 18 November was rescheduled to 25 November to allow reports on the 2020/21 Annual Accounts for the Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report; and the 2020/21 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council to be considered then, following which they were submitted to the full Council. This met the External Auditor's revised requirements regarding the signing of the 2020/21 Annual Accounts by the end of November 2021.

When the 2022 calendar of meetings was approved, it was agreed that meetings of the Committee prior to the local government Elections in May 2022 would take place on 20 January, 17 February and 7 April 2022. The Work Plan now reflects the final dates of meetings approved by the Council.

#### **Note 5 (Cabinet Responses to Audit and Scrutiny Committee Investigations on Income Generation and Commercialisation; and Climate Change)**

Following submission of the report on the committee's investigation on *Income Generation and Commercialisation* to the Cabinet on 5 December 2019, and a slight delay due to the impact of COVID-19, a response to the report was approved by the Cabinet on 24 September 2020. It reflected that all 12 of the committee's recommendations had been agreed and that, despite the challenges of dealing with COVID-19 related issues, work had been started in many of the areas with future work planned in due course.

The final report on the committee's investigation on *Climate Change* was completed early in 2020 but, also due to COVID-19, its submission to the Cabinet was delayed to 13 August. The committee had made 24 recommendations, a key one being that the Council's strategy on climate change be renewed. As the recommendations had been known for some time, the Cabinet considered a report, in response, by the Director of Environment at the same meeting outlining a proposed approach for the development of a Climate Change Strategy and Action Plan, particularly in view of the recommendations made by the Committee.

In November 2020, having noted the responses approved by the Cabinet to both investigations, including the extent to which the recommendations had been accepted, the committee agreed that reports be submitted on progress on implementation of the recommendations accepted by the Cabinet as part of the committee's 2021/22 Work Plan.

As scheduled, the updates were considered by the committee on 20 January 2022. Regarding the *Income Generation and Commercialisation* investigation, the committee agreed that further clarification be sought, for circulation by the Clerk on issues raised at the meeting regarding Recommendations 1, 2, 3, 4, 6, 7, 10 and 11 of the report, and otherwise noted the report and related comments made. Regarding the *Climate Change* investigation, the committee agreed that the Head of Environment (Strategic Services) seek and provide further clarification to the Clerk for circulation to members of the Committee on issues raised at the meeting on public transport and the environmental measures to be installed in the new Eastwood Leisure Complex and what its carbon dioxide emissions would be compared to the current facility. Otherwise, to note the report and related comments made.

#### **Note 6 (Audit and Scrutiny Committee Self-Evaluation and Summary of Work Undertaken Since 2017)**

In April 2021 the committee agreed, as has been the case in the past, that prior to the local government Elections in 2022 a short, focussed report be prepared overviewing work the Committee has undertaken during the current Administration; and that a further self-evaluation exercise be completed. As scheduled, drafts have been submitted to the committee for consideration on 7 April 2022. Self-evaluations are considered useful, such as for analysing performance, enhancing practices and identifying how the committee can support the work of the Internal Audit service for example, but the committee's view remains that progressing these as frequently as annually is neither necessary nor an efficient use of its limited time and resources.

#### **Note 7 (External Audit Reports)**

The External Auditor confirmed that a number of reports, briefings etc. were due to be published in the first few months of 2022, such as the financial overview of local government 2021/22. It was highlighted in January that, subject to when they were published and the content, they might be circulated if there was sufficient time for feedback to be sought for submission to the committee prior to the local government Elections. The most recent reports published will be the subject of reports to the Committee following the Elections as part of its 2022/23 Work Plan.

### **Note 8 (Council Website/Communications with the Public)**

In August 2019 the committee agreed to review the issue of the Council Website/Communications with the Public once the Council's new website, which was at that time in the latter stages of development, had been operational for a given period of time. The matter was considered to be a low priority for review.

It was also agreed, prior to considering further when such a review may be appropriate, that in the interim a demonstration of the new website be organised for Elected Members to provide an opportunity for questions to be asked about it and its capabilities. The situation regarding COVID-19 resulted in the launch of the new website being postponed until 7 July 2020, with further improvements having been made to it since then.

In consultation with the Chair, taking into consideration when a range of issues were scheduled to be considered by the committee, it was agreed that a presentation on the website should be made at its meeting on 21 January 2021. Arrangements were made to enable other Members of the Council to view it if they wished. The committee noted the presentation and that any further comments or feedback on the website could be sent to the Communications Manager for consideration. Discussions on progressing any more detailed work are outstanding as of April 2022.

### **Note 9 (Graffiti Removal and Fly-tipping)**

In August 2019 the committee agreed to review (1) graffiti removal; and (2) fly-tipping as medium priority issues. In the first instance it was agreed to undertake site visit(s) in the latter half of 2019/20 to gather information on the latest procedures and equipment being used for this by the Environment Department. However, subsequently, it was suggested that seeking briefings on these issues could be sufficient, at least at that stage.

Taking account of issues relating to COVID-19 and to allow the Environment Department to prioritise matters relating to that, briefings were not requested from the Head of Environment (Operations) until the end of July 2020. They were circulated on receipt in September 2020, at which time Members were invited to advise the Clerk if they wished to pursue any issues at that stage. No issues were identified at that time. Discussions on any more detailed work to be progressed are outstanding as of April 2022.

### **Note 10 (Schools Admission Policy and Education Appeals System)**

As agreed in August 2019, the former Director of Education was advised then of the committee's concerns on the potential implications of the proposal under consideration by the Scottish Government to transfer administration of the education appeals system from local authority control to the Scottish Tribunals System. This was to allow her to consider the views expressed when formulating responses to any related consultation. She was also advised of concerns expressed at the meeting on the current criteria for approving school placing requests, specifically the impact the approach had on some East Renfrewshire resident families in terms of siblings not necessarily being able to access the same school when catchment areas are altered.

At the same meeting, the committee agreed that the Education Appeals System was a low priority issue for review, but that the appeals process would continue to be monitored over the next two academic years to ascertain the impact of implementing any changes made to the national education appeals system, and that the committee would consider in 2021/22 any

modifications to the appeals process that may be required to improve the focus on customers, including if there was considered to be a need for any representations to be made at a national level. It was noted that this issue would be revisited in due course such as when the committee's 2021/22 Work Plan was considered.

In the interim, it was agreed as part of the committee's 2019/20 Work Plan that a presentation be made to it on the admission policy and the appeals system. That presentation was made and noted in November 2019. Discussions on any more detailed work to be progressed are outstanding as of April 2022.

**Note 11 (Early Years Provision Policy)**

In August 2019 the committee agreed that the new Early Years Provision policy was a low priority for review and that it, including the financial implications of it, be considered for review in the 2022/23 financial year, following completion of the current roll-out of the provision. This review may be considered as part of the committee's 2022/23 Work Plan.