

East Renfrewshire Council

Annual Audit Plan 2019/20



 AUDIT SCOTLAND

Prepared for East Renfrewshire Council

March 2020

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and [guidance on planning the audit](#). This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.


Adding value

3. We aim to add value to East Renfrewshire Council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help East Renfrewshire Council promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks


4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following significant risks for East Renfrewshire Council. We have categorised these risks into financial statements risks and wider dimension risks. The key audit risks, which require specific audit testing, are detailed in [Exhibit 1](#).

Exhibit 1 2019/20 Significant audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements risks		
<p>1 Management override of controls</p> <p>Auditing Standards require that audits are planned to consider the risk of material misstatement caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of management override of controls that results in fraudulent financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the normal course of business. • Completion of cut-off testing to ensure transaction appropriately recorded in the correct year.

 Audit Risk	Source of assurance	Planned audit work
<p>2 New finance system</p> <p>During 2019/20, East Renfrewshire Council introduced a new finance ledger which represents the main accounting system, together with new integrated accounts payable, accounts receivable systems and integrated fixed asset register. The system went live during September 2019 with the fixed asset register due to go live in February 2020.</p> <p>The new system will be used for the production of the 2019/20 financial statements, and, as with any major change in financial systems, there is an increased risk of misstatement in the figures and balances.</p>	<p>There is a dedicated project team of experienced staff in place to deliver the Core Systems programme.</p> <p>The Chief Accountant, Finance Business Partners and Chief Internal Auditor worked with the core team at the time of transfer to ensure that the correct balances were carried over to the new Financial system.</p> <p>Data migration strategy was prepared and approved by the Core System Board on 14 August 2019. Both External & Internal audit were consulted during this exercise.</p> <p>Continual bank reconciliations, budget monitoring along with system reports provide the required confidence.</p>	<ul style="list-style-type: none"> Review and testing of the all controls in place within the new finance ledger, the accounts payable ledger and accounts receivable ledger Confirm the completeness and accuracy of the balances transferred from the old ledger to the new finance system. Confirm the completeness and accuracy of the balances transferred from to the new fixed asset register.
<p>3 New payroll system</p> <p>East Renfrewshire Council is due to complete the introduction of a new payroll system during 2019/20. As the new system will be used for the production of payroll figures in the 2019/20 financial statements, there is an increased risk of misstatement in the figures and balances.</p>	<p>There is a dedicated project team of experienced staff in place to deliver the Core Systems programme.</p> <p>The HR Manager, Payroll Manager and Chief Internal Auditor are working to understand the process that the core team have used to ensure that prior to transfer the parallel pay runs completed appropriately reflect the correct payments to employees on all pay runs.</p> <p>Continual payroll reconciliations and the setting up and checking of system reports will need to be in place to provide the required confidence.</p>	<ul style="list-style-type: none"> Review and testing of the controls in place within the new payroll system. Confirm the completeness and accuracy of balances transferred from the old to the new payroll system.

 Audit Risk	Source of assurance	Planned audit work
<p>4 Estimates and judgements in the valuation of property, plant and equipment</p> <p>At 31 March 2019, East Renfrewshire Council held property, plant and equipment (PPE) with a net book value of £687 million. Valuation of these assets is based on specialist and management assumptions and estimates. Therefore, there is a significant degree of subjectivity in the valuation of PPE and changes in assumptions and estimates made by the valuer or management can result in material changes in value.</p>	<p>Valuation of Non-Current assets is undertaken by RICS members who are experienced Chartered Valuation Surveyors and Registered Valuers. Valuations are undertaken in accordance with RICS Red Book and CIPFA guidance and use valuation approaches adopted across the UK public sector. Where methodologies require comparable evidence these are also undertaken in accordance with RICS guidance. Peer reviews are also undertaken. The approach adopted reduces the degree of subjectivity and gives rise to smaller variances than would otherwise occur.</p> <p>In addition, following External Audit recommendations Accountancy services issue a formal instruction to Estates in advance of the year end setting out the requirements for finalising the annual accounts.</p>	<ul style="list-style-type: none"> • Completion of 'review of the work of an expert' for the in-house valuer. • Review and assess the reasonableness of revaluations performed in year. • An assessment of the underlying information the valuer is using to base valuations to ensure it is complete and accurate. • Examine evidence that the valuer is performing an annual impairment exercise.
<p>5 Estimates and judgements in accounting for pensions</p> <p>At 31 March 2019, East Renfrewshire Council recognised a net liability of £135 million relating to the council's share of Strathclyde Pension Fund. Valuation of this liability is based on specialist (actuary) assumptions and estimates. As there is a significant degree of subjectivity in the measurement and valuation any changes made in assumptions can result in material changes to the valuation.</p> <p>Additionally, following successful legal action brought against the UK government in relation to pension schemes for judges and firefighters in 2018/19, on the grounds of age</p>	<p>Pension Liabilities are calculated by independent actuaries (Hymans Robertson) who provide calculations for all Councils contributing to Strathclyde Pension Fund. Reports providing their assumptions are available for review.</p> <p>When Glasgow City ask for confirmation to proceed with the valuations this year, confirmation will be sought that they will be following the anticipated CIPFA guidance on the</p>	<ul style="list-style-type: none"> • Completion of 'review of the work of an expert' for the professional actuary. • Review of the estimates and assumptions made in calculating the pension fund liability. • Assess the extent to which the Council has complied with the CIPFA briefing note.

 Audit Risk	Source of assurance	Planned audit work
<p>discrimination, a material change to the valuation recorded in the draft financial statements was required. Uncertainty remains over the impact of this decision and CIPFA intends to issue a briefing note setting out how Council's and pension funds should account for the impact of the legal judgements. This will need to be reflected in the pension fund liability valuation in 2019/20.</p>	<p>McCloud legal judgements.</p>	

Wider dimension risks

6 Financial sustainability

The Council identified a savings gap of £5.8 million within the 2020/21 budget. Work is underway to identify further savings options. Additional savings requirements of £14.2 million have been identified for 2021/22. This is against continued rising demand for services, ongoing reductions in local government funding and a number of uncertainties that may have a financial impact on the council (e.g. the impact of EU withdrawal, increased in ring-fenced funding). There is a risk that the council is not able to deliver its strategic objectives.

The Council approves many Long-term financial Planning documents including the Capital Investment Strategy, Capital Programmes and the Financial Planning report all of which look forward by up to 10 years. All Departments contribute to these reports ensuring that any anticipated risk is minimised. In addition we publish indicative departmental totals for the coming three years in our Outcome Delivery Plan

- Review the 2020/21 budgets and consider the reasonableness of budget assumptions.
- Assessment of the adequacy of the council's longer-term financial management arrangements and plans reported to members.
- Monitor the council's financial position through budget monitoring reports presented to members and consider the delivery of in year savings programmes and the robustness of future savings plans and targets.

Source: Audit Scotland

5. As set out in ISA 240, there is a presumed risk of fraud in the recognition of income. There is a risk that income may be misstated resulting in a material error in the financial statements. We have rebutted the risks of material misstatement caused by fraud in income recognition in 2019/20 due to the nature of the council's income. The majority of income is from the general revenue grant, council tax, non-domestic rates, and various other grants. There is limited scope to manipulate these in the financial statements as the amounts are set within the council's budget or announced by the Scottish Government. The remainder of income is generated from services provided by the council. Again, we have assessed that due to controls in place, that there is limited scope to materially manipulate this income in the financial statements as this is generally made up of many lower value transactions at fixed prices.

6. In line with Practice Note 10, as most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. We have rebutted the risk of material misstatement caused by fraud in expenditure in 2019/20 as we do not consider this to be a significant risk for East Renfrewshire Council. The majority of council expenditure relates to payroll costs which are tightly controlled allowing for limited opportunities to materially manipulate payroll expenditure. Other expenditure is similarly controlled. We acknowledge that estimate and provisions and accruals allow for a degree on manipulation and material estimates will be reviewed. However, we rebut this risk due to the controls in place and the

limited scope for material manipulation. We do not incorporate specific work into our audit plan in this area over and above our standard fraud procedures in respect of expenditure.

Other areas of audit focus

7. As part of the 2020/21 budget setting exercise, the council have advised that they plan to introduce a change in the internal calculation rate used in loans funds advances. We plan to review the council's methodology and the governance of the planned changes and will report accordingly.

8. We continue to monitor the ongoing development of disaster recovery and business continuity plans with East Renfrewshire Council. This has been an ongoing issue and we note the progress made during 2019/20 and the upcoming plans for testing. However, there remains an ongoing risk that until the full implementation of the disaster recovery plans, the council may suffer a loss of service and data.

Reporting arrangements

9. Audit reporting is the visible output for the annual audit. All annual audit plans and the outputs as detailed in [Exhibit 2](#), and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

10. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officer(s) to confirm factual accuracy.

11. We will provide an independent auditor's report to East Renfrewshire Council and the Accounts Commission setting out our opinions on the annual audit. We will provide the Accountable Officer, Auditor General for Scotland and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2019/20 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	13 February 2020	12 March 2020
Management Report	20 May 2020	18 June 2020
Annual Audit Report	By 4 September 2020	24 September 2020
Independent Auditor's Report	By 30 September 2020	24 September 2020

Source: Audit Scotland

The audit of trusts registered as Scottish charities

12. Officers of East Renfrewshire are trustees for 7 trusts, registered as Scottish charities, with total assets of around £0.114 million. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

13. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any

trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each registered charity where officers of the East Renfrewshire Council are trustees, irrespective of the size of the charity.

Audit fee

14. The agreed audit fee for the 2019/20 audit East Renfrewshire Council is £231,500 [2018/19 £227,130]. This includes a fee for the audit of the registered trusts. In determining the audit fee, we have taken account of the risk exposure of East Renfrewshire Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package by 30 June 2020.

15. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit and Scrutiny Committee and Head of Accountancy (Chief Financial Officer)

16. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

17. The audit of the annual accounts does not relieve management or the Audit and Scrutiny Committee as those charged with governance, of their responsibilities.

Appointed auditor

18. Our responsibilities as independent auditors are established by the 1973 Act for local government, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standards.

19. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

20. Our audit team membership has changed since last year. For 2019/20 we have appointed Pauline Gillen as the Senior Audit Manager for the East Renfrewshire Council audit. Pauline Gillen will have overall control of the delivery and quality of the audit including audit engagement and ensuring the audit is properly planned, resourced and concluded within time.

Audit scope and timing

Annual accounts

21. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of East Renfrewshire Council and the associated risks which could impact on the financial statements
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements
- identifying major transaction streams, balances and areas of estimation and understanding how East Renfrewshire Council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

22. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with the applicable law and the 2018/19 Code of the of the council and its group as at 31 March 2020 and of the income and expenditure of the council and its group for the year then ended
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2019/20 Code
- whether they have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, The Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.



characteristics



responsibilities



principal activities



risks



governance arrangements

Statutory other information in the annual accounts

23. We also review and report on statutory other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

24. We also review the content of the annual accounts for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in the statutory other information.

Materiality

25. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any

uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

26. We have assessed materiality at different levels as described below and the materiality values for East Renfrewshire Council are set out in [Exhibit 3](#).

Exhibit 3 Materiality values



Materiality	Amount
Planning materiality – This is the figure we use to assess the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020 based on the latest budget for 2019/20.	£3.4 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have set performance materiality at 60% of planning materiality.	£2 million
Reporting threshold (i.e., clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been set at 1% of planning materiality.	£34,000

Source: Audit Scotland

Timetable

27. To support the efficient use of resources it is critical that the annual accounts timetable is agreed with us to produce the unaudited accounts. We have included an agreed timetable at [Exhibit 4](#).

Exhibit 4 Annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual report and accounts by those charged with governance	By 30 June 2020
Latest submission date by the Council of unaudited annual report and accounts with complete working papers package to Audit Scotland	By 30 June 2020
Latest date for final clearance meeting with Head of Accountancy (Chief Financial Officer)	Early September 2020
Issue of Letter of Representation and proposed independent auditor's report	Mid-September 2020
Agreement of audited unsigned annual report and accounts	Mid-September 2020
Independent auditor's report signed by Audit Scotland	By 30 September 2020
Issue of Annual Audit Report to those charged with governance	By 30 September 2020

**Key stage****Date**

Latest date for signing of WGA return by Audit Scotland

By 30 September
2020

Internal audit

28. Internal audit is provided by East Renfrewshire Council staff overseen by the Chief Internal Auditor. As part of our planning process we will be completing our annual assessment of the adequacy of the internal audit function to ensure that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). ISA 610 requires an assessment on whether the work of the internal audit function can be used for the purposes of external audit. This includes:

- the extent to which the internal audit function's organisational status and relevant policies and procedures support the objectivity of the internal auditors
- the level of competence of the internal audit function
- whether the internal audit function applies a systematic and disciplined approach, including quality control.

29. We will report any significant findings to management and the Audit and Scrutiny Committee on a timely basis.

Using the work of internal audit

30. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We have considered the findings of the work of internal audit as part of our planning process to minimise duplication of effort and to ensure the total resource is used efficiently or effectively.

31. From our initial review of internal audit plans we plan to use internal audit work in the areas outlined below. In addition, we also seek to use the work of Internal Audit in relation to balances transferred to the new finance ledger.

- Creditor Payments
- Debtors Control
- Housing – Rent Accounting
- Procurement Red Flags

Audit dimensions

32. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 5](#).

Exhibit 5 Audit dimensions



Source: Code of Audit Practice

33. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

34. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

Financial sustainability

35. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

Financial management

36. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether arrangements are in place to ensure systems of internal control are operating effectively

- the effectiveness of budgetary control system in communicating accurate and timely financial performance can be demonstrated
- how East Renfrewshire Council has assured itself that its financial capacity and skills are appropriate
- whether there are appropriate and effective arrangements in place for the prevention and detection of fraud and corruption. In particular, we will consider whether there are effective arrangements in place within the procurement function.

Governance and transparency

37. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether East Renfrewshire Council can demonstrate that the governance arrangements in place are appropriate and operating effectively including services delivered by, or in partnership with others.
- whether there is effective scrutiny, challenge and transparency on the decision-making and finance and performance reports.
- the quality and timeliness of financial and performance reporting.
- the arrangements in place for complying with the revised 2018 Statutory Performance Information Direction

Value for money

38. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether East Renfrewshire Council can demonstrate:

- value for money in the use of resources
- there is a clear link between money spent, output and outcomes delivered.
- that outcomes are improving.
- there is sufficient focus on improvement and the pace of it.

Best Value

39. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

40. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The annual audit report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.

- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five year period.

41. The seven councils on which a BVAR will be published during the fourth year of the new approach are listed in [Exhibit 6](#). Reports will be considered by the Accounts Commission in the period between March and November 2020.

Exhibit 6 2019/20 Best Value Assurance Reports



Aberdeenshire Council	Dundee Council
Argyle and Bute Council	Falkirk Council
City of Edinburgh Council	Moray Council
North Ayrshire Council	

Source: Audit Scotland

42. The work planned in East Renfrewshire Council this year will focus on the Council's arrangements for demonstrating Best Value in Partnership Working and Empowering Communities in line with our agreed Best Value Plan. In addition, we will consider arrangements for carrying out aspects of options appraisals focusing on service redesign through the Council's Modern Ambitious Programme and Transformation Programme and also in major capital works. We will also follow up and consider the ongoing impact of workforce planning arrangements within the council. The work will be integrated with work described in the audit dimension areas. It will involve us gaining an understanding of how effective the council's self-evaluation processes are in driving improvement across the council. The results of this work will be reported in the annual audit report.

Independence and objectivity

43. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

44. The engagement lead (i.e. appointed auditor) for East Renfrewshire Council is John Cornett, Audit Director. Auditing and ethical standards require the appointed auditor John Cornett to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of East Renfrewshire Council.

Quality control

45. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

46. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code

of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

47. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

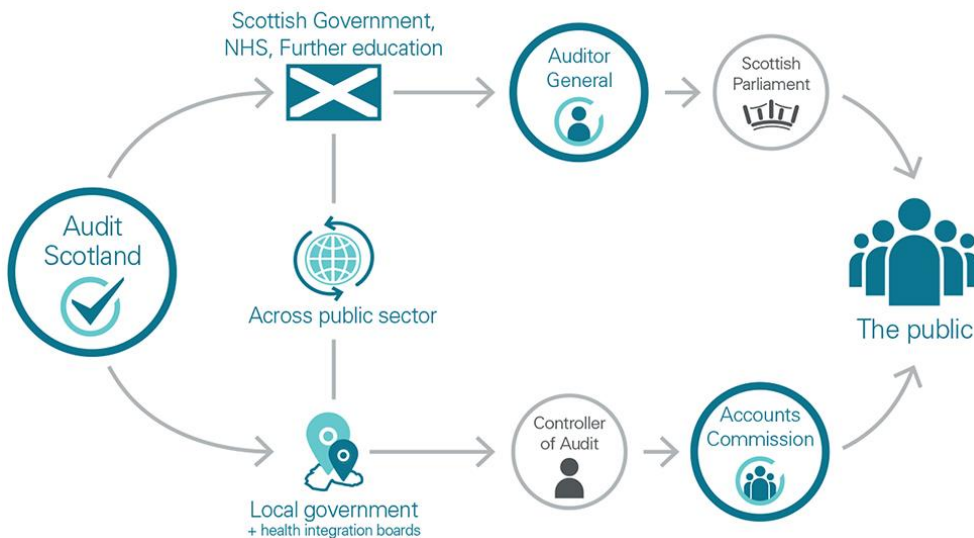
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Appendix 1

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

East Renfrewshire Council

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