

# **East Renfrewshire Council**

## **Audit and Scrutiny Committee**

### **Completed Work Plan**

**April 2024 – March 2025**

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**Audit and Scrutiny Committee**  
**Completed 2024/25 Work Plan**

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
9 May 2024	Chair's Report on:- (i) Auditing Standards Requirements Relating to the Committee; and (ii) Meeting Between Chair and External Auditor	Chair	9/5/24
	Maintenance of Private Land - Clarification Received on Queries Raised at Previous Meeting	Clerk to Committee in Liaison with Head of Environment (Operations)	9/5/24
	National External Audit Report: Local Government in Scotland - Financial Bulletin 2023-24	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 on Review of Committee's Draft Work Plan	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

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
20 June 2024 (Continued)	Consultancy Expenditure	Clerk to Committee in Liaison with Chief Procurement Officer	20/6/24
	Internal Audit Report on Payroll – Discussion with HR Manager on Issues Regarding Payroll System (Including Treatment of Over and Underpayments on Which Clarification was Sought by the Committee in May 2024)	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 on:- (i) Auditing Standards Requirements Relating to the Committee; and (ii) Meeting with External Auditor	Chair	8/8/24
	Breakfast Cart Service at Neilston Primary School – Clarification Received on Queries Raised at Previous Meeting	Clerk to Committee in Liaison with Chief Accountant	8/8/24
	Annual Treasury Management Report 2023/24	Head of Accountancy (Chief Financial Officer)	8/8/24
	Annual Sickness Absence Report 2023/24	Director of Business Operations and Partnerships	26/9/24
	Impact of Hybrid Working	Director of Business Operations and Partnerships	26/9/24
	National External Audit Report – Local Government Budgets 2024/25	Clerk in Liaison with Head of Accountancy (Chief Financial Officer)	8/8/24

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
8 August 2024 (Continued)	Internal Audit Plan 2024/25 - Implementation Progress - April to June 2024 (Quarter 1)	Chief Auditor	8/8/24
	Internal Audit Charter	Chief Auditor	26/9/24
26 September 2024	Chair's Report on Meeting with External Auditor	Chair	26/9/24
	Clarification Received on Queries Raised at Previous Meetings (If Required)	Clerk to Committee	<i>Not Required</i>
	Interim Treasury Management Report 2024/25 – Quarter 1	Head of Accountancy (Chief Financial Officer)	26/9/24
	2023/24 Annual Accounts for the Council's Charitable Trusts	Head of Accountancy (Chief Financial Officer)	26/9/24
	2023/24 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	26/9/24
	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Fraud Response Statement 2023/24	Chief Executive	21/11/24
	Strategic Risk Register (SRR) and Risk Management Progress – Biannual Report and Presentation on Use of the SRR	Chief Executive	26/9/24
	Local External Audit Report - Best Value Thematic Report - Workforce Innovation	External Auditor	26/9/24
	National External Audit Report – Integration Joint Boards' Finance and Performance 2024	Clerk to Committee in Liaison with Head of Finance and Resources, Health and Social Care Partnership	26/9/24

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26 September 2024 ( <i>Continued</i> )	Internal Audit Annual Report 2023/24	Chief Auditor	26/9/24
	Audit and Scrutiny Committee Self-Evaluation – Proposed Approach	Clerk to Committee	21/11/24 ( <i>See Chair's Report</i> )
21 November 2024	Breakfast Cart Service at Neilston Primary School – Clarification Received on Further Queries Raised at Previous Meeting	Clerk to Committee in Liaison with Head of Education Services (Performance & Provision)	21/11/24
	Interim Treasury Management Report 2024/25 – Quarter 2	Head of Finance (Chief Financial Officer)	21/11/24
	Summary of Early Retirement/ Redundancy Costs to 31 March 2024	Director of Business Operations and Partnerships	21/11/24
	National Fraud Initiative - Update	Director of Business Operations and Partnerships	21/11/24
	National External Report - Tackling Digital Exclusion	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	21/11/24
	Internal Audit Plan 2024/25 – Implementation Progress – July to September 2024 (Quarter 2)	Chief Auditor	21/11/24
23 January 2025	Chair's Report on:- (i) Committee's Self-Evaluation; and (ii) Accounts Commission Report on 2023/24 Audit of Aberdeen City Council - Council Tax Refunds – A Significant Fraud	Chair	23/01/25

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
23 January 2025 (Continued)	(i) Fraud Response Statement 2023/24 – Procurement Issues; and (ii) Whitelee Windfarm Fund Grants - Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee in Liaison with Chief Procurement Officer; and Business Growth Advisor respectively	23/01/25
	Interim Treasury Management Report 2024/25 – Quarter 3	Head of Finance (Chief Financial Officer)	23/01/25
20 February 2025	Chair's Report on:- (i) Accounts Commission Best Value Report Regarding East Renfrewshire Council; (ii) Fraud Response Statement 2023/24 – Procurement Issues (Clarification Received on Further Queries Raised at Previous Meeting); (iii) Meeting with External Auditor; and (iv) Treasury Management Training for Elected Members	Chair (In Liaison with Clerk and Chief Procurement Officer Regarding (ii))	20/02/25
	Tackling Digital Exclusion - Clarification Received on Queries Raised at Previous Meeting	Clerk in Liaison with Head of Communities and Transformation	20/02/25
	Treasury Management Strategy 2025/26	Head of Finance (Chief Financial Officer)	20/02/25
	National External Audit Report – Transformation in Councils	Clerk in Liaison with Director of Business Operations and Partnerships	20/02/25
	Internal Audit Plan 2024/25 – Implementation Progress - October to December 2024 (Quarter 3)	Chief Auditor	20/02/25

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
27 March 2025	Chair's Report on Meeting With External Auditor	Chair	27/03/25
	Clarification Received on Queries Raised at Previous Meetings ( <i>If Required</i> )	Clerk to Committee	<i>Not Required</i>
	Interim Treasury Management Report 2024/25 – Quarter 4	Head of Finance (Chief Financial Officer)	27/03/25
	Strategic Risk Register (SRR) and Risk Management Progress – Biannual Report	Chief Executive	27/03/25
	East Renfrewshire Council – Provisional External Annual Audit Plan for Year Ended 31 March 2025	External Auditor	27/03/25
	Internal Audit Strategic Plan 2025/26 – 2029/30	Chief Auditor	27/03/25
	Audit and Scrutiny Committee Self-Evaluation – Outcome ( <i>See Note 5</i> )	Clerk to Committee	<i>2025/26 Work Plan now refers</i>