

EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

29 April 2021

Report by Clerk

AUDIT AND SCRUTINY COMMITTEE WORK PLANS 2020/21 AND 2021/22

PURPOSE OF REPORT

1. To provide an update on the 2020/21 Audit and Scrutiny Committee Work Plan; consider related performance; and seek approval of the 2021/22 Work Plan to the extent it has been developed thus far.

RECOMMENDATIONS

2. It is recommended that the committee:-
- (a) notes and considers performance against the committee's 2020/21 Annual Work Plan;
 - (b) approves the draft 2021/22 Annual Work Plan, to the extent it has been developed thus far;
 - (c) agrees that, in due course, a short, focussed report on key aspects of work undertaken by the committee since 2017 be prepared, and that a further self-evaluation exercise be completed as part of the 2021/22 Work Plan;
 - (d) agrees that the development of the 2021/22 Work Plan continue, with an update submitted to a future meeting; and
 - (e) notes that progress made delivering the 2021/22 Work Plan will be reviewed in due course, with a progress report submitted to a future meeting.

AUDIT AND SCRUTINY WORK PLAN

3. In June 2019 the committee agreed to recommend to the Council that a draft *Guide to Scrutiny and Review* that had been prepared be approved and made available to all committees and Members of the Council for their use. The guide was subsequently approved by the Council and distributed.

4. Amongst other things, the guide proposed that the committee develop and agree an annual Work Plan to help it schedule and prioritise its work over the course of each year. This was 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; Vision for the Future (Corporate Plan); and the Outcome Delivery Plan.

5. In June 2020 the committee approved its 2020/21 Work Plan to the extent it had been developed, agreeing that its development continue. It was noted that progress made

on delivering the Plan would be reviewed in due course, with a progress report submitted to a future meeting. The Plan included reference to recurring reports considered by the committee each year, such as on treasury management, Internal Audit work and risk.

6. As for the first Work Plan developed for 2019/20, it was highlighted in June 2020 that the 2020/21 Plan would effectively be a 'live' document and that, moving forward, it and future Plans would include reference to specific areas of investigation identified and agreed by the committee and related timescales to progress these, taking account of selection and rejection criteria for reviews within the new *Guide to Scrutiny and Review*, enhanced by a priority rating scale developed to help determine further what work was considered a high, medium or low priority to progress, and if work should be pursued on some suggested issues at all.

PROGRESS MADE ON 2020/21 WORK PLAN

7. The 2020/21 Work Plan approved in June 2020 and updated subsequently reflected that, as for some other formal Council related meetings, some scheduled meetings of the Audit and Scrutiny Committee had to be either cancelled or rescheduled linked to the COVID-19 emergency. This and other issues relating to the pandemic impacted on when some matters were considered by the committee over the course of the past year.

8. The 2020/21 Work Plan also took account of national and local external audit reports which had been or were to be published, to allow for comments on the local position on issues to be sought from officers for consideration under the committee's specialisation arrangements. It was highlighted in June 2020 that the Chair of the Accounts Commission had written to local authorities on its current approach to fulfilling its responsibilities on reporting to the public on local government performance in the context of the COVID-19 emergency. That correspondence acknowledged that the environment in which local government was operating was changing due to the emergency, clarified that the Commission was therefore considering what this meant for its own strategy, and explained that scheduling of its work was to be reviewed to recognise the new reality in which local government found itself. It was reported that this would affect all of the Commission's 5 year work programme, which in turn would impact, as it continues to do, on when the committee seeks reports on some issues.

9. An updated version of the 2020/21 Work Plan, referring to progress made on various issues and related matters, was submitted and noted by the committee in January 2021. As this report does, the report included reference to the current position on the outcome of the in-depth investigations the committee completed on *Income Generation and Commercialisation*, then *Climate Change*, with support from the Scrutiny and Evaluation Officer who was in post from April 2019 to March 2020. Reference was also made to the current position on some other potential review areas identified thus far, and some new issues it was decided during the year to pursue, such as feedback on issues raised in Audit Scotland's *COVID-19 Scrutiny Guide for Audit and Risk Committees* published in August.

10. The final update on the 2020/21 Work Plan, referring to progress made on various issues and related matters is attached (Appendix 1 refers). The committee is invited to note and consider performance against the Work Plan.

2021/22 WORK PLAN

11. This report also presents a draft Work Plan for 2021/22, to the extent it has been possible to develop it thus far (Appendix 2 refers). As for 2020/21, the Work Plan includes reference to various recurring reports that are routinely submitted throughout the year.

12. The 2021/22 Work Plan also takes account of national and local external audit reports which have been or are being published, to the extent the position on this is known at present, regarding which comments will be sought from officers for consideration under the committee's specialisation arrangements. The East Renfrewshire Council External Audit Plan for 2020/21 refers to the important contribution public audit will make to the recovery and renewal of public services, highlighting that the Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from COVID-19 across the full range of audit work, including annual audits and the performance audit programme. That Plan also highlights that Audit Scotland views 2020/21 as a transitional year, leading in future to audit timetables which were possible before COVID-19, and that it is maintaining a pragmatic and flexible approach which will enable change at short notice as new issues emerge, or current risks change in significance. The External Auditor has confirmed that there have been some changes to planned reports for the next year with some dates still to be finalised. The committee's 2021/22 Work Plan will be updated further, in due course, when the position regarding other external audit work and reports and the timescale for their publication is clarified further.

13. Since an audit committee was first established by the Council in 1999, periodically reports have been prepared overviewing work it has undertaken, including prior to the local government elections in 2007, 2012 and 2017. On each occasion this was one of the final issues the committee wished to progress to enable associated information prepared to be made available, for example, to those elected to the new Council. Such reports have included reference to key aspects of the committee's work, including those driven by the committee itself and interest taken in various issues. Taking account that it would be useful to reflect again on what the committee has progressed and achieved during the 5-year period 2017-2022, it is proposed that in consultation with Members of the committee a short, focussed report is again prepared on key aspects of work undertaken since 2017.

14. Reports on such reviews have also summarised the outcome of self-evaluation exercises progressed during the months preceding the local government elections. It is recommended that audit committees review their effectiveness as often as annually. The view of the committee in both 2012 and 2017 was that periodic self-evaluations were 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 that doing this as frequently as annually was neither necessary nor an efficient use of its limited time and resources. When such self-evaluations have been done in the past, a self-assessment tool developed by the Audit Committee Institute to help such committees assess their own effectiveness had been used by the committee following its adaptation for local use.

15. In August 2017, the committee endorsed the view that periodic self-evaluations were useful to help analyse performance and allow improvements to be considered, and agreed that a self-evaluation be carried out at least once during the life of this Council. It is proposed that this work is progressed prior to the local government elections in May 2022, with a report on the outcome and what is prepared summarising key aspects of its work since 2017 submitted in March or April 2022.

16. It is proposed that the committee approves the draft 2021/22 Annual Work Plan, to the extent it has been possible to develop it thus far. It is also proposed that the committee agrees that its development be kept under review, taking account amongst other things that the Scrutiny and Evaluation Officer who supported the delivery of in-depth work which formed part of the committee's 2019/20 Work Plan is a resource that is no longer available. Taking account of this and other issues such as the impact of COVID-19 related work across council services, it remains to be discussed if any more detailed work is to be progressed this year on the Council website/communications with the public (Note 11, Appendix 1 refers); graffiti removal and fly-tipping (Note 13, Appendix 1 refers); or the schools admission policy and education appeals system (Note 14, Appendix 1 refers).

CONCLUSION

17. In the interests of transparency, openness and to provide evidence of the Council's ongoing commitment to demonstrating Best Value and continuous improvement, this report reflects the range of work progressed by the committee during 2020/21. The Work Plan provided the committee with greater oversight regarding the scheduling of work and consideration of issues, including scrutiny and review investigations. The committee's annual 2021/22 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

18. It is recommended that the committee:-
- (a) notes and considers performance against the committee's 2020/21 Annual Work Plan;
 - (b) approves the draft 2021/22 Annual Work Plan, to the extent it has been developed thus far;
 - (c) agrees that, in due course, a short, focussed report on key aspects of work undertaken by the committee since 2017 be prepared, and that a further self-evaluation exercise be completed as part of the 2021/22 Work Plan;
 - (d) agrees that the development of the 2021/22 Work Plan continue, with an update submitted to a future meeting; and
 - (e) notes that progress made delivering the 2021/22 Work Plan will be reviewed in due course, with a progress report 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*)
Audit & Scrutiny Committee Work Plan - Report by Clerk (*Sept 2019*)
Audit & Scrutiny Committee Work Plans 2019/20 and 2020/21 - Reports by Clerk (*Jun 2020 and January 2021*)

Audit and Scrutiny Committee**Updated 2020/21 Work Plan**

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
30 April 2020	Meeting Cancelled due to Position on Covid-19	Not Applicable	Not Applicable
18 June 2020	Meeting Cancelled due to Position on Covid-19	Not Applicable	Not Applicable
25 June 2020 (See Note 1 Below)	Unaudited Annual Accounts 2019/20	Head of Accountancy (Chief Financial Officer)	25/6/20
	East Renfrewshire Culture and Leisure Trust – Best Value Review (See Note 2 Below)	Chief Executive	25/6/20
	National External Audit Report - NHS in Scotland	Clerk in liaison with Chief Officer, Health and Social Care Partnership	25/6/20
	National External Audit Report - Housing Benefit Performance Audit: Annual Update 2019	Clerk in liaison with Head of Communities, Revenues and Change	25/6/20
	Internal Audit Plan 2019/20 - Implementation Progress – January to March 2020	Chief Auditor	25/6/20
	Consultancy Expenditure and Related Log (See Note 3 Below)	Clerk to the Committee in liaison with Chief Officer Legal and Procurement	25/6/20
	Audit and Scrutiny Committee Work Plans 2019/20 and 2020/21	Clerk to the Committee	25/6/20

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
13 August 2020	Code of Corporate Governance 2020/21	Deputy Chief Executive	13/8/20
	Annual Treasury Management Report 2019/20	Head of Accountancy (Chief Financial Officer)	13/8/20
	Withdrawal from European Union and Related External Audit Report (See Note 4 Below)	Director of Corporate & Community Services and Director of Environment	13/8/20
	East Renfrewshire Council Management Report 2019/20 (See Note 5 Below)	External Auditor	24/9/20
	National External Audit Report - Privately Financed Infrastructure Investment: The Non-Profit Distributing (NPD) and Hub Models	Clerk in liaison with Director of Environment	24/9/20
	National External Audit Report - Early Learning and Childcare Follow-Up	Clerk in liaison with Director of Education	13/8/20
	National External Audit Report - Self-Directed Support - 2017 Progress Report - Impact Report (See Note 6 Below)	Clerk in liaison with Chief Officer, Health and Social Care Partnership	24/9/20
	Public Sector Internal Audit Standards (PSIAS) Internal Self-Assessment	Chief Auditor	13/8/20
	Internal Audit Annual Report 2019/20		13/8/20
	Internal Audit Plan 2020/21 - Implementation Progress April to June 2020 and Revised Internal Audit Plan		13/8/20
	Committee's Specialisation Arrangements for Dealing with Internal and External Audit Reports & Inspection Reports	Clerk to the Committee	13/8/20

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
24 September 2020	2019/20 Annual Accounts for Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report (See Note 1 Below)	Head of Accountancy (Chief Financial Officer) and External Auditor	26/11/20
	2019/20 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council (See Note 1 Below)	Head of Accountancy (Chief Financial Officer) and External Auditor	26/11/20
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	24/9/20
	National Fraud Initiative	Head of Communities, Revenues and Change	24/9/20
	East Renfrewshire Council Annual Fraud Statement 2019/20	Chief Executive	24/9/20
	Managing Absence – 2019/20 Annual Report	Deputy Chief Executive	24/9/20
	Summary of Early Retirement/ Redundancy Costs to 31 March 2020		24/9/20
	National External Audit Report - Impact of September 2017 Audit on Equal Pay in Scottish Councils	Clerk in liaison with Deputy Chief Executive	24/9/20
	National External Audit Report - National Performance Audit on Affordable Housing (See Note 7 Below)	Clerk in liaison with Director of Environment	24/9/20
	National External Audit Report - Local Government Overview Report for 2019/20 (See Note 8 Below)	Clerk in liaison with Deputy Chief Executive	Revised Approach Adopted
Update on Audit and Scrutiny Committee Work Plan 2020/21	Clerk to the Committee	21/1/21	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
26 November 2020	Interim Treasury Management Report 2020/21	Head of Accountancy (Chief Financial Officer)	26/11/20
	Internal Audit Plan 2020/21 – Implementation Progress – July to September 2020	Chief Auditor	26/11/20
	Withdrawal from European Union – Update (See Note 4 Below)	Director of Corporate & Community Services and Director of Environment	26/11/20
	Audit Scotland COVID-19 Guide for Audit and Risk Committees and Related Comments (See Note 9 Below)	Clerk to the Committee	26/11/20
	Cabinet Responses to Audit and Scrutiny Committee Investigations on <i>Income Generation and Commercialisation</i> ; and <i>Climate Change</i> (See Note 10 Below)	Clerk to the Committee	26/11/20
21 January 2021	Council's New Build Development Programme (See Note 7 Below)	Head of Environment (Strategic Services)	21/1/21
	East Renfrewshire Council Website – Presentation by Communications Manager (See Note 11 Below)	Communications Manager	21/1/21
	Internal Audit Plan 2020/21 – Implementation Progress October to December 2020 and Revised Internal Audit Strategic Plan (See Note 12 Below)	Chief Auditor	18/2/21
18 February 2021	Treasury Management Strategy 2020/21 (See Note 1 Below)	Head of Accountancy (Chief Financial Officer)	11/3/21 (<i>Special Meeting</i>)

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
18 March 2021	Strategic Risk Register and Risk Management Progress - Biannual Report	Chief Executive	18/3/21
	Audit and Scrutiny Work Plan 2019-20 Progress and 2020/21 Work Plan	Clerk to the Committee	Now 24/6/21 (2021/22 Work Plan refers)
	Internal Audit Strategic Plan 2021/22 – 2025/26	Chief Auditor	Now 24/6/21 (2021/22 Work Plan refers)
	East Renfrewshire Council – Annual External Audit Plan 2020/21	External Auditor	Now 29/4/21 (2021/22 Work Plan refers)
	East Renfrewshire Culture and Leisure Trust – Best Value Review – Update on Recommendations (See Note 2 Below)	Director of Education	18/3/21
	Withdrawal from European Union – Update (See Note 4 Below)	Director of Corporate & Community Services and Director of Environment	18/3/21
	External Audit Report – Housing Benefit Performance Audit: Annual Update 2020	Clerk in liaison with Head of Communities, Revenues and Change	18/3/21
	Audit Scotland COVID-19 Guide for Audit and Risk Committees and Related Comments (See Note 9 Below)	Clerk to the Committee	Not deemed necessary at 18/3/21 (Chair's Report of that date; and 2021/22 Work Plan refer)

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NOTES ON WORK PLAN

Note 1 (Meeting Schedule and Related Issues)

As was the case for other committees, it was not possible to proceed with the Audit and Scrutiny Committee meetings scheduled on 30 April or 18 June 2020 due to the COVID-19 emergency. However a meeting of the committee was convened on 25 June, this being one of a small number of meetings held virtually for the first time prior to the summer recess. This enabled various substantive issues, including the draft Annual Accounts, to be considered.

The meeting on 19 November was rescheduled to 26 November to allow reports on the 2019/20 Annual Accounts for the Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report; and the 2019/20 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council to be considered then, following which they were submitted to the full Council later on the same date. This was later than the usual time of late September for considering these reports, and met the External Auditor's revised requirements regarding the signing of the Annual Accounts by the end of November 2020.

Linked to when information on the local government financial settlement was received and reviewed, and when the Council approved the Revenue Estimates in March 2021, the report on the Treasury Management Strategy 2020/21 was submitted to a special meeting of the committee on 11 March, rather than 18 February 2021 as originally planned.

Note 2 (Best Value Review - East Renfrewshire Culture and Leisure Trust)

On 21 November 2019, the committee noted the scope and timeline of the Best Value Review of East Renfrewshire Culture and Leisure Trust, which it considered a high priority for review, and that the findings would be reported to the committee in due course. The report remained to be finalised at the time of the committee's meeting in March 2020, and was instead submitted on 25 June 2020.

At that meeting the committee agreed to note the current recommendations made, and that the Director of Education, in consultation with the Chief Executive of the Trust, would review the recommendations within the report in light of the COVID-19 pandemic and advise which were still valid in a further report to be submitted to a future meeting. The Director of Education submitted that report to the committee on 18 March 2021 as reflected in the updated Work Plan.

Note 3 (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 in relation to the appointment of consultants and related issues. The committee considered and noted a report by the Clerk on this issue in June 2020.

It was 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 will be included in the 2021/22 Work Plan and future ones.

Note 4 (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., was also considered. Audit Scotland 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 with the committee to allow 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 Council officials.

A report on the UK's withdrawal from the EU was to have been submitted to the committee 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. The Brexit Coordinator provided further feedback then on some issues raised during discussion which was circulated. In terms of the way forward, the committee asked him to submit a further update following the deadline of 31 October 2020 by which time an Agreement had been required between the EU and the UK subject to formal ratification. In November, 2020 the committee noted that further update, although the UK/EU Agreement still remained to be reached at that time. Further information requested by the committee at that meeting, on the EU Settlement Scheme in respect of East Renfrewshire and the outcome of a concurrent risks workshop, was provided and circulated.

In terms of how it wished to proceed, the committee agreed in November 2020 that a further update be provided at a future meeting, which the Brexit Coordinator submitted in March 2021. As well as noting the report, the committee asked the Brexit Coordinator for further information on funding issues and State Aid which was received and circulated; and to provide a further update following the 2021 summer recess prior to the end of September. Reference to this is included in the committee's 2021/22 Work Plan.

Note 5 (Local External Audit Report – ERC Council Management Report 2019/20)

Due to the COVID-19 emergency, the External Auditor could not complete and submit the 2019/20 East Renfrewshire Council Management Report to the committee in August as planned, but did provide an update on its preparation at that meeting, in advance of the submission of the report in September 2020.

Note 6 (National External Audit Report – Self-Directed Support – 2017 Progress Report Impact Report)

As a follow up to considering a report on the *National External Audit Report on Self-Directed Support (SDS) – 2017 Progress Report Impact Report* in September 2020, the committee agreed that an update on future SDS development activity should be submitted in due course after self-evaluation work on that had been completed.

That update is scheduled to be submitted to the Committee in June 2021, taking account of when a report on this issue is scheduled to be submitted to the Performance and Audit Committee of the Integration Joint Board (IJB). Reference to this is included in the committee's 2021/22 Work Plan.

Note 7 (National External Audit Report - National Performance Audit on Affordable Housing)

In September 2020, the committee considered feedback provided by the Head of Environment (Strategic Services) on the Audit Scotland report *Affordable Housing – The Scottish Government's Affordable Housing Supply Target*. The committee noted the challenges associated with the delivery of affordable housing locally; and that the delivery of the existing programme would depend on the Scottish Government's recovery plan going forward into 2021 as well as that of developers upon whom the Council is reliant for project delivery.

It was agreed at the meeting that the Head of Environment (Strategic Services) should submit a further report to a future meeting outlining the challenges involved in delivering social housing in East Renfrewshire. That report was considered by the committee on 21 January 2021.

Note 8 (National External Audit Report - Local Government Overview Report)

The Chair of the Accounts Commission wrote to authorities clarifying that the Commission was not publishing its review of local government services (based on the past year's audit work) in the normal way in 2020. Having referred to the unprecedented nature of these times, and the significant and enduring impact of COVID-19 on councils' business and priorities, the letter clarified that the Commission had decided that the report (prepared before the COVID-19 pandemic impacted but which it was hoped contained messages considered useful in the recovery process) would not be made available on its website as usual, but it was circulated. It was hoped this would allow organisations to continue to dedicate efforts to helping to tackle the COVID-19 health crisis.

Following discussion and with the Chair's agreement, Members of the committee were made aware of the content of the report and the comments referred to above, rather than detailed feedback being sought from officers for submission to the committee formally. It was felt this recognised and was in keeping with the Commission's different approach this year. An issue taken into consideration in reaching this decision was that feedback sought from officers largely repeats a lot of information that has already been made available to the committee in other reports throughout the year. Members of the committee were invited to advise the Clerk if there was anything specific regarding the report they would like her to raise or pursue on their behalf.

Note 9 (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.

A report on feedback on these issues and related comments was submitted to the committee in November 2020, which agreed then 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. The committee noted that the Performance and Audit Committee of the IJB had also been considering issues raised within the Guide.

On 18 March 2021, as part of his report, the Chair reported that he had sought confirmation recently, which had been provided, that the feedback received in 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, no issues were identified by members of the Committee that they wished followed up at that stage, but the committee noted that it remained an option to seek further updates on specific issues at any point through either the Chair or Clerk.

In March 2021, the committee also agreed that it might be useful to review the position later in 2021 on issues raised in the Guide, 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. The Clerk will liaise with Members regarding this in due course, and reference to this issue is made in the committee's 2021/22 Work Plan.

Note 10 (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 2020. 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 arising from the Audit and Scrutiny Committee's work.

In November 2020, the committee noted the responses approved by the Cabinet to the investigations, including the extent to which the recommendations had been accepted. It was agreed then that reports be submitted to the committee in November 2021 on progress on implementation of the recommendations accepted by the Cabinet in relation to both investigations, reference to which is included in the Committee's 2021/22 Work Plan.

Since November, the Director of Environment has submitted an update on developments regarding the Climate Change Strategy and Action Plan to the Cabinet on 4 March 2021. Furthermore, in accordance with one of the recommendations made and accepted in relation to the *Income Generation and Commercialisation* review, an invitation was extended from the Chair of the Committee to the Chair of the Performance and Audit Committee of the IJB to share information and discuss good practices arising from review. That meeting took place on 15 March, with reference made to it on 18 March 2021, as part of the Chair's report.

Note 11 (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 to the committee on 21 January 2021. Other Members of the Council were advised that the presentation was being made, with arrangements made to enable them to view it if they wish. The committee noted the presentation and that any further comments or feedback on the website could be sent to the Communications Manager for consideration. It remains to be discussed if any more detailed work is to be progressed this year on the Council website/communications with the public.

Note 12 (Internal Audit Plan 2020/21 – Implementation Progress October to December 2020 and Revised Internal Audit Strategic Plan)

To allow time for a required review of the Internal Audit Strategic Plan to be completed, the report on both implementation progress from October to December 2020 and the Revised Plan was submitted to the committee on 18 February 2021, rather than the progress report being considered in January 2021.

Note 13 (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 this 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 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. It remains to be discussed if any more detailed work is to be progressed this year on this issue.

Note 14 (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 by the committee in November 2019. It remains to be discussed if any more detailed work is to be progressed this year on this issue.

Note 15 (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 can be considered as part of the committee's 2022/23 Work Plan.

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

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
29 April 2021	Consultancy Expenditure and Related Log (<i>Note 3 of 2020/21 Work Plan above refers</i>)	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)	
	Code of Corporate Governance 2021/22	Deputy Chief Executive	
	Internal Audit Plan 2020/21 - Implementation Progress – January to March 2021	Chief Auditor	
	Internal Audit Strategic Plan 2021/22 – 2025/26		
	National External Audit Report - Improving Outcomes for Young People Through School Education	Clerk in liaison with Director of Education	
	National External Audit Report - Digital Progress in Local Government	Clerk in liaison with Deputy Chief Executive and Chief Executive	

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 (Note 6 of 2020/21 Work Plan above refers)	Clerk in liaison with Chief Officer, Health and Social Care Partnership	
12 August 2021	Annual Treasury Management Report 2020/21	Head of Accountancy (Chief Financial Officer)	
	Internal Audit Annual Report 2020/21	Chief Auditor	
	Internal Audit Plan 2021/22 - Implementation Progress - April to June 2021		
23 September 2021	Public Sector Internal Audit Standards (PSIAS) Internal Self-Assessment	Chief Auditor	
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	
	East Renfrewshire Council Annual Fraud Statement 2020/21		
	Managing Absence – 2020/21 Annual Report	Deputy Chief Executive	
	Summary of Early Retirement/ Redundancy Costs to 31 March 2021		
	Withdrawal from European Union – Update (Note 4 of 2020/21 Work Plan above refers)	Director of Corporate & Community Services and Director of Environment	

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 Wish to Pursue Further Feedback at that Stage</i>) (Note 9 of 2020/21 Work Plan above refers)	Clerk to the Committee	
	National External Audit Report - Local Government Overview (Challenges and Performance)	Clerk in liaison with Deputy Chief Executive	
18 November 2021	2020/21 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council (See Note B Below)	Head of Accountancy (Chief Financial Officer) and External Auditor	
	2020/21 Annual Accounts for Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report (See Note B Below)	Head of Accountancy (Chief Financial Officer) and External Auditor	
	Interim Treasury Management Report 2021/22	Head of Accountancy (Chief Financial Officer)	
	Internal Audit Plan 2021/22 – Implementation Progress – July to September 2021	Chief Auditor	
	Update on Implementation of Recommendations Accepted Regarding Audit and Scrutiny Committee's Investigations on <i>Income Generation and Commercialisation</i> ; and <i>Climate Change</i> (Note 10 of 2020/21 Work Plan above refers)	Clerk to the Committee in Liaison with CMT and other Senior Officers as Required	
	National External Audit Report - Impact of COVID-19 on Scottish Councils' Benefit Services	Clerk in liaison with Head of Communities, Revenues and Change	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
18 November 2021 (Cont'd)	Update on Audit and Scrutiny Committee Work Plan 2021/22	Clerk to the Committee	
20 January 2022 (See Note C Below)	<i>No Items Identified at Present</i>	N/A	
17 February 2022 (See Note C Below)	Internal Audit Plan 2021/22 – Implementation Progress October to December 2021	Chief Auditor	
	Treasury Management Strategy 2021/22	Head of Accountancy (Chief Financial Officer)	
17 March 2022 (See Note C Below)	Strategic Risk Register and Risk Management Progress - Biannual Report	Chief Executive	
	Internal Audit Strategic Plan 2022/23 – 2026/27	Chief Auditor	
	East Renfrewshire Council - Annual Audit Plan 2021/22	External Auditor	
	Work Progressed by Committee since 2017 and Self-Evaluation (May be Considered in April, Rather than March 2022)	Clerk to the Committee	

NOTES ON 2021/22 WORK PLAN

Note A (External Audit Reports (Both Local and National))

As referred to in the covering report, there remains a lack of certainty regarding the publication of some audit reports, not only national reports but also some local ones published regarding the Council. The East Renfrewshire Council External Audit Plan for 2020/21 (Item 4 on Agenda refers) outlines target dates for audit outputs, referring to the aim of issuing the independent auditor's report and Annual Audit Report by the statutory deadline of 31 October 2021, now subsequently updated to 30 November 2021. However, it is acknowledged that target dates may not be achievable due to ongoing pressures and uncertainties caused by COVID-19. A pragmatic and flexible approach to the audit is being adopted, with discussions with management taking place on progress regarding External Audit work and any changes that may be required to target dates.

At present, Exhibit 2 of the External Audit Plan reflects the following:-

<u>2020/21 Audit Outputs</u>	<u>Target Date</u>	<u>Audit and Scrutiny Committee Date</u>
Annual Audit Plan	By 30th April 2021	29 April 2021
Management Report (<i>If Needed</i>)	To Be Advised	To be Advised
Independent Auditor's Report	By 30 November 2021	To Be Confirmed
Annual Audit Report	By 30 November 2021	To Be Confirmed

The committee's 2021/22 Work Plan reflects dates when some reports to be published on various issues could be considered, as far as it is possible to do so at present. The Plan will be updated further as required in due course when there is further clarity on various issues.

Note B (Annual Accounts for the Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report; and Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council)

Following on from Note A above, it remains to be determined exactly when 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 will be considered. Pending confirmation of the position, these are listed for submission on 18 November. The Plan will be update in due course as appropriate.

Note C (Meeting Dates in 2022)

The dates of meetings of the committee to be held in 2022 are subject to approval of the Calendar of Meetings for that year by the full Council on 30 June 2021

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