

EAST RENFREWSHIRE COUNCIL  
AUDIT AND SCRUTINY COMMITTEE

12 August 2021

Report by Clerk

NATIONAL EXTERNAL AUDIT REPORT – LOCAL GOVERNMENT IN SCOTLAND  
OVERVIEW 2021

### **PURPOSE OF REPORT**

1. To provide information on the Audit Scotland report *Local Government in Scotland Overview 2021* and related issues.

### **RECOMMENDATIONS**

2. It is recommended that the committee:-
- (a) considers the report;
  - (b) taking account of the updates already provided thus far on a wide range of COVID-19 related issues, identifies if there are any other issues on which further information should be requested; and
  - (c) notes that the committee has already agreed to review again in future the position on issues raised in the *COVID-19 Guide for Audit and Risk Committees*, published by Audit Scotland in August 2020, regarding which the Clerk will liaise with members of the committee in due course.

### **BACKGROUND**

3. A copy of the Audit Scotland report [Local Government in Scotland Overview 2021](#), published in May 2021, has already been circulated to all Audit and Scrutiny Committee Members. Under the committee's specialisation arrangements, the Members leading the review of this particular report are Councillor Miller and Councillor Grant.

4. The 2021 Overview, which is very much focused on councils' COVID-19 responses, reflects that Scotland's councils reacted quickly, working alongside communities and partners, to address the unprecedented challenges created by COVID-19. It highlights also that many challenges remain significant and are made more so by the multiple impacts of COVID-19 on communities and services.

### **UPDATES PROVIDED ON COVID-19 RESPONSE BY THE COUNCIL**

5. Through consultation with the Corporate Management Team, it has been concluded that the Council's COVID-19 responses have already been documented well and adequately in various reports as itemised below, links to which have been provided:-

- [COVID-19 Actions - Report Submitted to Emergencies Committee on 21 May 2020](#)

This report, which was noted by the Emergencies Committee, provided Elected Members with information on the range of actions taken by the Council and partners by then in responding to the COVID-19 pandemic.

- [COVID-19 Actions - Update - Report Submitted to Council on 24 June 2020](#)

This report, providing a further update on actions taken by the Council and partners in responding to the pandemic, was noted by the Council.

- [COVID-19 Recovery Actions - Update - Report Submitted to Council on 28 October 2020](#)

A further update on recovery work taking place across the Council was provided to, and noted by, the Council in October 2020.

- [Covid-19 Recovery Actions - Update - Report Submitted to Council on 16 December 2020](#)

Subsequently, a further update on response and recovery work taking place across the Council and the East Renfrewshire Culture and Leisure Trust was submitted to the Council on 16 December 2020. In addition to noting the report, the Council agreed then that delegated powers be granted to the Director of Environment, in consultation with the Leader of the Council, to put in place local arrangements to develop a scheme to disburse payments from the COVID-19 Local Authority Discretionary Fund.

- [COVID-19 Recovery Actions - Report Submitted to Council on 30 June 2021](#)

The most recent update on the COVID-19 recovery actions was submitted to the Council on 30 June 2021. The Council noted the ongoing work on response, recovery and renewal; that ongoing service delivery levels were still affected by staff involvement in response and recovery activities as well as the less efficient operating practices required to meet Coronavirus protocols; and the continued additional workload of many staff.

6. Further in relation to COVID-19, in September 2020 the Audit and Scrutiny 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 submitted later in 2020. The Guide posed questions to assist auditors and public bodies effectively scrutinise and provide challenge in key areas requiring additional focus, 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. It was 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.

7. On 18 March 2021, as part of his Chair's report, Councillor Miller reported that he had recently sought confirmation, 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, which

included reports on risk and Internal Audit's work, no issues were identified by members of the committee then that they wished followed up at that stage, but it was noted that it remained an option to seek further updates on specific issues at any point through either the Chair or Clerk. It was also agreed then that it might be useful, later in 2021, to review the position again on issues raised in the Guide, 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. It was noted that the Clerk would liaise with Members regarding this in due course, reference to which is made in the committee's 2021/22 Work Plan.

## CONCLUSION

8. A wide range of information on COVID-19 issues has already been provided to both the full Council and Audit and Scrutiny Committee and further updates will be provided as necessary.

## RECOMMENDATIONS

9. It is recommended that the committee:-
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  - (c) notes that the committee has already agreed to review again in future the position on issues raised in the *COVID-19 Guide for Audit and Risk Committees*, published by Audit Scotland in August 2020, regarding which the Clerk will liaise with members of the committee in due course.

Local Government Access to Information Act 1985

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Background Papers:-

1. Audit Scotland Report – Local Government in Scotland Overview 2021
2. Reports submitted to the full Council and Audit and Scrutiny Committee as itemised within the report.

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