

Business Operations and Partnerships Department

Director of Business Operations & Partnerships: Louise Pringle

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Date: 5 May 2023

When calling please ask for: Linda Hutchison (Tel. No 0141 577 8388)

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TO: Councillor Andrew Morrison (Chair), Tony Buchanan (Vice-Chair), Provost Mary Montague and Councillors Paul Edlin, Annette Ireland, David Macdonald and Gordon Wallace.

AUDIT AND SCRUTINY COMMITTEE

A meeting of the Audit and Scrutiny Committee will be held in the Council Chamber, Council Headquarters, Eastwood Park, Giffnock, on **Thursday, 11 May 2023 at 2.00pm.**

The agenda of business is as listed below.

Yours faithfully

Louise Pringle

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DIRECTOR OF BUSINESS OPERATIONS & PARTNERSHIPS

AGENDA

1. **Report apologies for absence.**
2. **Declarations of interest.**
3. **Chair's Report.**
4. **Consultancy Expenditure and Related Log - Report by Clerk (copy attached, pages 3 - 14).**
5. **National External Audit Report - Resourcing the Benefit Service - Report by Clerk (copy attached, pages 15 - 20).**
6. **Internal Audit Plan 2022/23 – Implementation Progress – January to March 2023 – Report by Chief Auditor (copy attached, pages 31 - 36).**

- 7. Audit and Scrutiny Committee 2022/23 and 2023/24 Work Plans - Report by Clerk (copy attached, pages 37 - 54).**

For information on how to access the virtual meeting please email:-
linda.hutchison@eastrenfrewshire.gov.uk

A recording of the meeting will also be available following the meeting on the Council's YouTube Channel <https://www.youtube.com/user/eastrenfrewshire/videos>

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EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

11 May 2023

Report by Clerk

CONSULTANCY EXPENDITURE AND RELATED LOG

PURPOSE OF REPORT

1. This report provides feedback on consultancy expenditure following the end of the 2022/23 financial year as referred to in the log created for this.

RECOMMENDATION

2. It is recommended that the committee:-
- (a) consider the feedback provided and discuss if any further action is to be taken regarding that; and
 - (b) otherwise, note that a further report on such expenditure will be submitted to the committee after the end of the 2023/24 financial year.

CONSULTANCY EXPENDITURE AND RELATED LOG

3. Reflecting the interest the Audit and Scrutiny Committee has taken over a number of years in the extent to which consultants have been used within the Council, 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 agreed to establish in relation to the appointment of consultants and related issues. The first such report on this issue ([Consultancy Expenditure and Related Log](#)), which included a summary of the historical discussions on consultancy expenditure by the committee, was submitted to the committee in June 2020. Further reports on the 2020/21 and 2021/22 logs were subsequently submitted to the committee in [April 2021](#) and [June 2022](#) respectively.

4. Amongst other things, the report considered in June 2020 referred to concerns the then Chair had expressed at the Council meeting in October 2018, and subsequent Audit and Scrutiny Committee meeting, on the extent to which external consultants were being used by the authority, following which the committee had agreed to look at the level of and reasons for such expenditure; and which consultants had been used. Reference was also made in the same report to some detailed work the committee had progressed during the previous Administration on consultancy expenditure during 2013/14 and 2014/15, related discussions then, why the committee had progressed that work, and the outcome of it.

5. The report also explained that in December 2018 the Council had agreed to reduce the threshold for allowing directors to appoint consultants under Contract Standing Orders from £50k to £10k, and to approve related logging arrangements. In addition to providing information on the consultancy log for 2019/20, the June 2020 report confirmed that the log was published on the corporate procurement section of the Council's website and updated on a 6-monthly basis.

6. When the committee considered the report in June 2020, in addition to noting the content of the log, it was agreed that a report on such expenditure should be submitted to the committee annually after the end of each financial year.

7. When the report on the log for 2020/21 was submitted to the committee in April 2021, the committee agreed that when future such reports were provided, feedback on consultancy should be grouped by department and section for ease of review. Subsequently, when the report on the 2021/22 log was considered in June 2022, for further ease of review in future, it was requested that the log be modified slightly to clarify if any costs listed would not ultimately be met by the Council but rather a third party.

8. The Chief Procurement Officer has now provided feedback on the 2022/23 log, a copy of which is appended.

RECOMMENDATIONS

9. It is recommended that the committee:-

- (a) consider the feedback provided and discuss if any further action is to be taken regarding that; and
- (b) otherwise, note that a further report on such expenditure will be submitted to the committee after the end of the 2023/24 financial year.

Local Government Access to Information Act 1985

Report Author: Linda Hutchison, Clerk to the Committee (Tel No. 0141 577 8388)
e-mail: linda.hutchison@eastrenfrewshire.gov.uk

Background Papers:-

- 1. Information provided by departments on the use and costs of consultants in 2013/14 and 2014/15 in accordance with the definition agreed by the committee
- 2. Reports submitted to the committee on its previous work on consultants, including the meetings of the committee held on March 2016, January 2019, June 2020, April 2021 and June 2022.
- 3. Consultancy Log on Council Website

Consultancy Spend Update for 1 April 2022 -31 March 2023

	Description of the services to be provided	Rationale for appointment	Supplier Name	Town/City	Contract Award Sum	Actual spend incurred	Cost being met by Third Party i.e. Scot Gov, Sustrans etc - detail below	Start date	End Date	Department	Section	Dept Contact Name
1	Consultation with pupils re proposal to establish a Pre School Assessment and Development Unit and Primary Communication Service in Carolside Primary School.	Independent lead on gathering pupil views on proposals. Specialist knowledge of ERC Education.	Karen Shepherd	Bearsden	£1,419.00	£1,419.00	N/A	17/08/2022	05/10/2022	Education	Central Admin	Mark Ratter
2	To consult with pupils on the proposal to establish a GMPE facility within East Renfrewshire Council at Thornliebank Primary School campus, which will have the Council's boundary as the Gaelic Medium Primary Education (GMPE) school's defined delineated catchment area, overlaying the English medium primary schools.	Independent lead on gathering pupil views on proposals. Specialist knowledge of ERC Education.	Karen Shepherd	Bearsden	£2,277.00	£2,277.00	N/A	17/08/2022	05/10/2022	Education	Central Admin	Mark Ratter
3	Ongoing development of existing ELC filemaker databasr to meet evolving 1140 policy and service requirements. Timetabling preparation. Preparation of Standardised Assessment Database and Macro Analysis.	Specialist knowledge of ERC Education	Robert Tennant	Dunoon	£16,000.00	As at 31/03/2023 £14,345	N/A	08/09/2019	01/04/2025	Education	Central Admin	Mark Ratter
4	Collaborative Action Research approach developed by the Robert Owen Centre team and used in a wide variety of programmes and sessions offered by the West Partnership. No other provider could support the use of this approach in this way.	Professorial Support for the West Partnership	University of Glasgow Robert Owen Centre	Glasgow	£78,000.00	£78,000.00	West Partnership	17/08/2022	31/03/2023	Education on behalf of West Partnership	Central Admin	Mark Ratter
5	ICT 'Critical friend' - assistance to focus on, but not be limited to, four key areas, namely; Strategy, Value Based Outcomes, Maturity, and Communication. These key areas will always be allied to East Renfrewshire Council overall strategy.	To support ICT in the development and implementation of service improvement.	Catalyst Business Solutions Limited	Edinburgh	£8,000.00	£4,000.00	N/A	01/04/2022	31/07/2022	Business Operations & Partnership	ICT	Murray Husband
6	Consultant to support our DCE team with the procurement and implementation of a fully integrated unified communications system for our customer contact centre and provide professional and mentoring support.	Short term expertise	Gunn Stewart Solutions	Glasgow	£49,999.00	Nov 22 - Jan 23 £8,450	N/A	01/11/2022	31/03/2023	Business Operations & Partnership	Customer Services	Sharon Dick

7	Development of Peer Research Programme	Support to develop Peer Research Programme.	Figure 8 Consultancy Services Ltd	Dundee	£7,676.00	£7,607.00	Scottish Government	01/04/2022	01/06/2022	HSCP	Recovery Services	Tracy Butler
8	Consultancy Fees Fostering & Adoption Panel	Support for F&A Panel	ALASTAIR MACKAY REDPATH	Barrmill	£1,000.00	£300.00	N/A	01/04/2022	01/03/2023	HSCP	Children and Families	Raymond Prior
9	Independent review of Looked After Children	Looked After Children reviews	CGCC Celia Gray Cares Consultancy	Glasgow	£14,000.00	£1,750.00	N/A	01/04/2022	01/03/2023	HSCP	Children and Families	Raymond Prior
10	Support - Kinship Panel	Kinship Panel	Michelle Strain Consultancy	Glasgow	£1,800.00	£1,350.00	N/A	01/04/2022	01/03/2023	HSCP	Children and Families	Raymond Prior
11	Development of Peer Research Programme	Support to develop Peer Research Programme.	Figure 8 Consultancy Services Ltd	Dundee	£5,574.00	£5,574.00	Scottish Government	01/01/2023	31/03/2023	HSCP	Recovery Services	Tracy Butler
12	Navigators Test of Change	Test of Change Support	Penumbra	Edinburgh	£75,000.00	£40,384.00	Scottish Government	01/09/2022	31/03/2023	HSCP	Recovery Services	Tracy Butler
13	Peer Support Service	Peer Support	Penumbra	Edinburgh	£86,206.00	£43,186.00	Scottish Government	01/09/2022	31/03/2023	HSCP	Recovery Services	Tracy Butler
14	Engineering and Quantity Surveying service	Independent surveyor to provide pre-sale valuation	Ironside Farrar	Edinburgh	£9,375.00	None to date	N/A	11/07/2022	Ongoing	Environment	MCP	John Adam
15	Strategic Environmental Assessment for Get to Zero Action Plan	Specialist knowledge of Strategic Environmental Assessment	LUC	Edinburgh	£28,821	£28,821.00	Get to Zero Fund	19/04/2022	31/03/2023	Environment	Get to Zero	Andy Dick
16	Review of temporary accommodation provision	Review of provision. Original commission date 2019 but did not go ahead.	Arneil Johnston	Motherwell	£9,000.00	£12,431.00	Scottish Government	01/04/2022	01/12/2022	Environment	Housing Services	Suzanne Conlin
17	Mechanical Engineering Support for Education Ventilation projects	ERC do not retain any internal mechanical engineering support	hub West Territory Partnering Agreement - Structural Engineering Call-off Consultancy Services NQ162-ERC-10 - Rybka	Glasgow	£16,500 Limit	£1,500.00	N/A	04/05/2022	Ongoing until limit is reached or contract mutually closed	Environment	Technical Services, on behalf of Property Services	Alan Hook
18	Mechanical Engineering Support for Education Ventilation projects	ERC do not retain any internal mechanical engineering support	hub West Territory Partnering Agreement - Structural Engineering Call-off Consultancy Services NQ162-ERC11-Baker Hicks Limited	Glasgow	£16,500 Limit	£10,725.00	N/A	20/04/2022	Ongoing until limit is reached or contract mutually Closed	Environment	Technical Services, on behalf of Property Services	Alan Hook
19	Structural Engineering Support	ERC do not retain any internal structural engineering support	hub West Territory Partnering Agreement - Structural Engineering Call-off Consultancy Services NQ263(QU-0136)-Cowal Design	Glasgow	£55,000 limit	£21,050.00	N/A	10/06/2022	Ongoing until limit is reached or contract mutually closed	Environment	Technical Services	Alan Hook
20	Quantity Surveying Consultancy	Design Team continuity with Children First - Capelrig House	Morham & Brotchie Ltd	Edinburgh	£20,000.00	£8,000.00	N/A	05/09/2022	Until Final Payment or when terminated	Environment	Technical Services	Alan Hook
21	Lift Consultancy Services	Specialist Lift Installation Advice	TUV SUD Dunbar Boardman	East Kilbride	£20,683.00	£10,543.00	N/A	09/05/2022	Ongoing until limit is reached	Environment	Technical Services	Alan Hook
22	EV Charging Strategy & Expansion Plan	Grant funding	Mott MacDonald	Glasgow	£20,000.00	Ongoing	Transport Scotland EV Infrastructure Fund	01/04/2022	Ongoing	Environment	Traffic & Lighting	John Marley
23	Active Travel Initiatives	Grant funding	Mott MacDonald	Glasgow	£55,960.00	Ongoing	Paths for All's Smarter Choices, Smarter Places funding	01/04/2022	Ongoing	Environment	Traffic & Lighting	John Marley

24	Quantity Surveying Consultancy	Design Team continuity with Children First - Capelrig House	Morham & Brothie Ltd	Edinburgh	£20,000.00	£8,000.00	N/A	05/09/2022	Until Final Payment or when terminated	Environment	Technical Services	Alan Hook
25	Lift Consultancy Services	Specialist Lift Installation Advice	TUV SUD Dunbar Boardman	East Kilbride	£20,683.00	£10,543.00	N/A	09/05/2022	Until Final Payment or when terminated	Environment	Technical Services	Alan Hook
26	EV Charging Strategy & Expansion Plan	Funding Provision	Mott MacDonald	Glasgow	£20,000.00	£20,000.00	Transport Scotland EV Infrastructure Fund	01/04/2022	31/03/2023	Environment	Traffic & Lighting	John Marley
27	Active Travel Initiatives	Funding Provision	Mott MacDonald	Glasgow	£55,960.00	£55,960.00	Smarter Places Funding	01/04/2022	31/03/2023	Environment	Traffic & Lighting	John Marley
28	HR Organisational consultancy	review of organisation culture and action plan	Moon Developments	Glasgow	£2,250.00	£2,250.00	N/A	01/04/2022	31/10/2022	Environment	Housing Services	Suzanne Conlin
29	ER Local Transport Strategy: Appraisal & Development	Support for local transport Strategy	Stantec UK Ltd	Glasgow	£43,300.00	on going	Sustrans Places for Everyone Fund	01/02/2023	30/07/2023	Environment	Traffic & Lighting	John Shelton
30	Local Transport Strategy: Main issues Consultation Research	Public & Citizen Panel Transport Survey & Analysis	Engage Scotland Ltd	Bridge of Allan	£4,318.00	on going	Sustrans Places for Everyone Fund	01/03/2023	30/06/2023	Environment	Traffic & Lighting	John Shelton
31	Capelrig / Auldhouse Restoration Feasibility Study	Technical Feasibility for river restoration	Aecom	Edinburgh	£67,430.00	£31,154.00	90% costs met by SEPA, 10% by Development Contribution	01/02/2023	30/07/2023	Environment	Development Plans	Mark Brand
32	Provision of a detailed design for the upgrade of an approximately 580m length of windust path to create a sealed asphalt surface along the path	Upgrade a section of the Balgray Reservoir path.	Stantec UK Ltd	Glasgow	£14,356.25	£14,356.25	Developer Contribution	01/12/2022	31/03/2023	Environment	City Deal & Infrastructure	Stephen McHenry
33	Preparation of an augmented business case for Barrhead Rail Station	Specialist knowledge	Ekos	Glasgow	£25,000.00	None to date	City Deal	01/03/2023	20/07/2023	Environment	City Deal & Infrastructure	Michael Gardner
34	Assessment of Need & Demand for Mid Market Rent in East Renfrewshire	No capacity internally	Arneil Johnstone	Motherwell	£23,126.00	£11,563.00	N/A	01/01/2023	30/07/2023	Environment	Housing Services	Lisa Burrett
35	Ecology Surveys & Prepare Report on Findings - Aurs Road: QQ 21 22 012	Specialist knowledge required	Applied Ecology Limited	Glasgow	£10,398.60	£6,274.00	City Deal 86% ERC 14%	01/07/2022	01/07/2023	Environment	City Deal & Infrastructure	James Mullen
36	Design Team Aurs Road Upgrade & Realignment Project (including promenade & Active Travel Route along Balgray Reservoir)	Specialist knowledge required	Stantec UK Ltd	Glasgow	£1,174,694.57	As at 31/03/2023 - £932,467.40	Sustrans / City Deal / ERC	19/11/2018	30/09/2025	Environment	City Deal & Infrastructure	James Mullen
37	Outline Business Case and prepare Full Business Case for Aurs Road Realignment project: DB 18 19 007	Specialist knowledge required	Stantec UK Ltd	Glasgow	£45,000.00	as at 31/03/2023 £41,500	City Deal 86% ERC 14%	22/06/2018	27/07/2023	Environment	City Deal & Infrastructure	James Mullen
38	Project Management Services to oversee Ground Investigation Works on Aurs Road: DB 15 16 008	Specialist knowledge required	Mott MacDonald	Glasgow	£80,714.78	£67,003.30	City Deal 86% ERC 14%	22/07/2022	30/06/2023	Environment	City Deal & Infrastructure	James Mullen
39	Levern Valley River Restoration Construction Project Management / Supervision	Specialist knowledge required	Aecom	Glasgow	£118,000.00	£169,212.46	SEPA WEF Funding	09/05/2022	30/05/2023	Environment	City Deal & Infrastructure	Michael Gardner
40	New Eastwood Leisure Centre - Hub West Territory Partnering Agreement Service Ref: P66-ERC-01A Project Standard Information Management Plan – SIMP Creation (March 2022). – (Baker Hicks Ltd.) Ref: P66-ERC-01A @£ 9,500.00p.	SIMP creation for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/Motherwell	£9,500.00	£9,500.00	N/A	Mar-22	Jul-22	Environment	Major Capital Projects	John Adam

41	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01B</u> Project Common Data Environment Strategy – CDE Strategy (March 2022). –(Baker Hicks Ltd.) Ref: P66-ERC-01B @ £3,500.00p.	CDE Strategy for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£3,500.00	£3,500.00	N/A	Mar-22	Jul-22	Environment	Major Capital Projects	John Adam
42	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01C</u> – Information Delivery Milestone: RIBA Stage 3 Review – End of Stage Review –(March 2022). (Baker Hicks Ltd.)Ref: P66-ERC-01C @ £7,225.00p.	End of stage review for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£7,225.00	£7,225.00	N/A	Mar-22	Jul-22	Environment	Major Capital Projects	John Adam
43	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01D</u> Exchange Information requirements: Tender Pack – Exchange In formation requirements Creation (March 2022) - (Baker Hicks Ltd.) Service Ref: P66-ERC-01D @ £3,000.00p.	Tender Pack creation for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£3,000.00	£3,000.00	N/A	Mar-22	Jul-22	Environment	Major Capital Projects	John Adam
44	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01E</u> Procurement – Review of Tender Responses & Review of Appointment Documentation (March 2022) - (Baker Hicks Ltd.) Ref: P66-ERC-01E @ £6,000.00p.	Tender Report/review for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£6,000.00	£6,000.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
45	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01F</u> Information Delivery Milestone: End of Stage Review (Oct 2022) – (Baker Hicks Ltd.) Ref: P66-ERC-01F @£ 7,225.00p.	Information Delivery milestones end of Stage review for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£7,225.00	£7,225.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
46	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> <u>Service Ref: P66-ERC-01G</u> End of Stage Review (April 2023) –(Baker Hicks Ltd) Ref: P66-ERC-01G @ £7,225.00p.	End of stage review for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£7,225.00	£0.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam

47	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> Service Ref: P66-ERC-01H Organisation's Information Requirements (Sept 2024) – (Baker Hicks Ltd) Ref: P66-ERC-01H @ £7,225.00p.	Info requireemnts for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£7,225.00	£0.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
48	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> Service Ref: P66-ERC-01I Information Delivery Milestone: End of Stage Review 1 (Aug 2024) –(Baker Hicks Ltd) Service Ref: P66-ERC-01 I @ £6,000.00p.	Information Delivery milestones end of Stage review for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£6,000.00	£0.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
49	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> Service Ref: P66-ERC-01J Lessons Learnt Report (Aug 2024) –(Baker Hicks Ltd) Ref: P66-ERC-01J @ £1,600.00p.	Lessons Learned for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£1,600.00	£0.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
50	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> Service Ref: P66-ERC-01K GSL Meetings 1, 2 and 3 (2022/23) –(Baker Hicks Ltd) Ref: P66-ERC-01K @ £ 1,050.00p	GSL meetings 1,2 & 3 for new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£1,050.00	£0.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
51	<u>New Eastwood Leisure Centre - Hub West Territory Partnering Agreement</u> Service Ref: P66-ERC-01L Hub West fee (March 2022). Ref: P66-ERC-01L @ £230.00p.	Hub West Management fee for above consultants in relation to the new Eastwood Leisure Centre - PO 600105843	Hubwest Scotland / (Baker Hicks Ltd)	Glasgow/M otherwell	£230.00	£230.00	N/A	Mar-22	Aug-24	Environment	Major Capital Projects	John Adam
52	<u>New Eastwood Leisure Centre - Water Plus</u> Flow and Pressure test of existing mains water	Flow and Pressure test of existing mains water supply at proposed new Eastwood Leisure Centre	Water Plus	Stoke-on-Trent	£1,920.00	£1,920.00	N/A	May-22	May-22	Environment	Major Capital Projects	John Adam

53	<p>Neilston Wellbeing Hub (proposed new Leisure Centre)- HubWest Territory Partnering Agreement -Service Ref:NQ258-ERC-01(A) Strategic Support Partnering Services in Connection with Neilston Wellbeing Hub (12th May 2022) NQ258ERC-01 (A) RIBA stage 2 Architectural feasibility- Holmes Miller</p>	Architectural Feasibility for new Neilston Leisure Centre PO600105843	Hub West Scotland/Holmes Miller	Glasgow/Glasgow	£10,050.00	£10,050.00	N/A	May-22	Aug-22	Environment	Major Capital Projects	John Adam
54	<p>Neilston Wellbeing Hub (proposed new Leisure Centre)- HubWest Territory Partnering Agreement -Service Ref:NQ258-ERC-01(B) Strategic Support Partnering Services in Connection with Neilston Wellbeing Hub (12th May 2022) NQ258ERC-01 (B) RIBA Stage 2 Cost Plan &WLC - Robinson Low Francis LLP</p>	RIBA stage 2 cost plan for new Neilston Leisure Centre PO 600105862	Hub West Scotland / Robinson Low Francis LLP	Glasgow/Glasgow	£7,200.00	£7,200.00	N/A	May-22	Aug-22	Environment	Major Capital Projects	John Adam
55	<p>Neilston Wellbeing Hub (proposed new Leisure Centre)- HubWest Territory Partnering Agreement -Service Ref:NQ258-ERC-01(C) Strategic Support Partnering Services in Connection with Neilston Wellbeing Hub (12th May 2022) NQ258ERC-01 (C) M&E Strategy - Rybka</p>	M&E Strategy for new Neilston Leisure Centre PO 600107216	Hub West Scotland / Rybka	Glasgow/Glasgow	£1,597.50	£1,597.50	N/A	May-22	Aug-22	Environment	Major Capital Projects	John Adam
56	<p>Neilston Wellbeing Hub (proposed new Leisure Centre)- HubWest Territory Partnering Agreement -Service Ref:NQ258-ERC-01(D) Strategic Support Partnering Services in Connection with Neilston Wellbeing Hub (12th May 2022) NQ258ERC-01 (D) Civil STRuctural strategy - Cowal Design</p>	Civil STRuctural strategy for new Neilston Leisure Centre PO 600107216	Hub West Scotland / Cowal Design	Glasgow/Glasgow	£4,650.00	£4,650.00	N/A	May-22	Aug-22	Environment	Major Capital Projects	John Adam

57	Neilston Wellbeing Hub (proposed new Leisure Centre)- HubWest Territory Partnering Agreement -Service Ref:NQ258-ERC-01(E) Strategic Support Partnering Services in Connection with Neilston Wellbeing Hub (12th May 2022) NQ258ERC-01 (E) HWS Management Fee	Hub West Management fee for above consultants in relation to the new Neilston Leisure Centre - PO 600107216	Hub West Scotland	Glasgow	£4,007.00	£4,007.00	N/A	May-22	Aug-22	Environment	Major Capital Projects	John Adam
58	Neilston Learning Campus- Currie & Brown Ltd. Project Manager with Multi-Disciplinary Design Team	Continuation of previous years appointment as Project Manager with Multi-Disciplinary Design Team for the New Neilston learning Campus - PO code 98172 required updating to new PO code 600107085	Currie & Brown Ltd.	Glasgow	£2,069,206.25	£1,432,851.02p in Total to YE 22/23. £157,413.90p Total for 22/23	N/A	Sep-20	Dec-24	Environment	Major Capital Projects	John Adam
59	Neilston Learning Campus- BakerHicks BIM Information Manager	Continuation of previous years appointment of BIM Information Manager for Neilston Learning Campus project	BakerHicks	Motherwell	£57,450.00	£39,980 in total paid to date. £4,610 Total for 22/23	N/A	Sep-20	Jun-23	Environment	Major Capital Projects	John Adam
60	Neilston Leisure Centre Refurbishment- HubWest Territory Partnering Agreement -Service Ref:NQ280 Strategic Support Partnering Services in Connection with Neilston Leisure Centre Refurbishment (16th November 2022) NQ280 Architectural feasibility- Holmes Miller	New Architectural Feasibility for Neilston Leisure Centre Refurbishment -PO 600108397	Hub West Scotland/Holmes Miller	Glasgow/Glasgow	£7,730.00	£7,730.00	N/A	Nov-22	Jan-23	Environment	Major Capital Projects	John Adam
61	Neilston Leisure Centre Refurbishment- HubWest Territory Partnering Agreement -Service Ref:NQ280 Strategic Support Partnering Services in Connection with Neilston Leisure Centre Refurbishment (16th November 2022) NQ280 Cost consultancy Services - RLF	Cost consultancy services for Neilston Leisure Centre Refurbishment -PO 600108397	Hub West Scotland / Robinson Low Francis LLP	Glasgow/Glasgow	£4,000.00	£4,000.00	N/A	Nov-22	Jan-23	Environment	Major Capital Projects	John Adam

62	Neilston Leisure Centre Refurbishment- HubWest Territory Partnering Agreement -Service Ref:NQ280 Strategic Support Partnering Services in Connection with Neilston Leisure Centre refurbishment (16th November 2022) NQ280 M&E Strategy - Rybka	M&E Strategy for Neilston Leisure Centre Refurbishment - PO 600108397	Hub West Scotland / Rybka	Glasgow/Glasgow	£4,475.00	£4,475.00	N/A	Nov-22	Jan-23	Environment	Major Capital Projects	John Adam
63	Neilston Leisure Centre Refurbishment- HubWest Territory Partnering Agreement -Service Ref:NQ280 Strategic Support Partnering Services in Connection with Neilston Leisure Centre refurbishment (16th November 2022) NQ280 M&E Strategy - Cowal Design	Civil /Structural Engineering Strategy for Neilston Leisure Centre Refurbishment - PO 600108397	Hub West Scotland / Cowal Design	Glasgow/Glasgow	£3,750.00	£3,750.00	N/A	Nov-22	Jan-23	Environment	Major Capital Projects	John Adam
64	Neilston Leisure Centre Refurbishment- HubWest Territory Partnering Agreement -Service Ref:NQ280 Strategic Support Partnering Services in Connection with Neilston Leisure Centre refurbishment (16th November 2022) NQ280 HWS management fee,	Hub West Management fee for above consultants in relation to the Neilston Leisure Centre Refurbishment PO 600108397	Hub West Scotland	Glasgow	£1,995.00	£1,995.00	N/A	Nov-22	Jan-23	Environment	Major Capital Projects	John Adam
65	Provision of Maidenhill Path, Safe Route to School , Newton Mearns, G77 5AL (27/1/23) Topographical / GPR Survey.	Maidenhill Pathway - Aspect Surveys - Topo & GPS survey - on behalf of Blyth & Blyth - PO600109295	Blyth & Blyth	Glasgow	£948.75	£948.75	N/A	Feb-23	tba	Environment	Major Capital Projects	John Adam
66	Provision of design services Phase 1 - Barrhead Office accommodation re design	Consultant design services to assist with office accommodation review to improve office flexibility and layout.	Hub West/Space Solutions	Glasgow	£9,500.75	£9,500.75	N/A	Jun-22	Dec-22	Environment	Strategic Services	Alastair Ross

67	Provision of design services Phase 1 - Barrhead Office accommodation re design - Additional design Costs	Consultant design services to assist with office accommodation review to improve office flexibility and layout.	Hub West/Space Solutions	Glasgow	£3,247.00	£3,247.00	N/A	Dec-22	Mar-23	Environment	Strategic Services	Alastair Ross
68	Provision of design services HQ v SB Feasibility	Consultant design services to assist with feasibility to assess whether to retain HQ or Spiersbridge office	Stallan Brand	Glasgow	£4,850.00	£4,850.00	N/A	Dec-22	Jan-23	Environment	Strategic Services	Alastair Ross
69	Provision of design services HQ v SB Feasibility	Consultant design services to assist with feasibility to assess whether to retain HQ or Spiersbridge office	Turner & Townsend Project Management Ltd	Glasgow	£5,000.00	£5,000.00	N/A	Dec-22	Jan-23	Environment	Strategic Services	Alastair Ross
70	Consultancy services to update PAMP	Consultancy services to deliver a revised Property Asset Management Plan (PAMP)	Turner & Townsend Consultancy	Glasgow	£9,580.00	£9,580.00	N/A	Jan-23	Apr-23	Environment	Strategic Services	Alastair Ross
71	Design and cost consultancy services to develop options for HQ options assessment	Consultancy services to assist with options development for retention of HQ or Spiersbridge offices	Hub West / Stallan Brand / Baker Hicks / Turner & Townsend	Glasgow	£19,535.00	£19,535.00	N/A	Jan-23	Apr-23	Environment	Strategic Services	Alastair Ross
72	Treasury Management Advice	Specialist knowledge of treasury management & economic forecasts (ERC00027)	Link Treasury Services	London	£13k pa	£13,000.00		01/10/2022	30/09/2023	CEO	Accountancy	Barbara Clark
73	Ad hoc VAT advice	Specialist VAT knowledge	PWC	Glasgow	£2k pa	£2,000.00		01/02/2023	31/01/2024	CEO	Accountancy	Barbara Clark

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EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

11 May 2023

Report by Clerk

NATIONAL EXTERNAL AUDIT – RESOURCING THE BENEFIT SERVICE

PURPOSE OF REPORT

1. To provide information on the Accounts Commission report on *Resourcing the Benefit Service – A Thematic Study*.

RECOMMENDATION

2. It is recommended that the committee considers the report.

BACKGROUND

3. A copy of the Accounts Commission report on [Resourcing the Benefit Service](#), published in February 2023, has already been circulated to all Audit and Scrutiny Committee Members. Under the committee's specialisation arrangements, the Member leading the review of this particular report is Councillor Macdonald.

4. The Director of Business Operations and Partnerships has provided comments on the report. A copy of that feedback is attached (see Appendix A).

RECOMMENDATION

5. It is recommended that the committee considers the report.

Local Government Access to Information Act 1985

Report Author: Linda Hutchison, Clerk to the Committee (Tel.No.0141 577 8388)
e-mail: linda.hutchison@eastrenfrewshire.gov.uk

Background Papers:-

1. Accounts Commission report on [Resourcing the Benefit Service](#)

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External Audit Report – Housing Benefits, the impact of Covid-19

Comments for Audit & Scrutiny Committee on 11 May 2023

Prepared by Director of Business Operations & Partnerships and Senior Revenues Manager

April 2023

INTRODUCTION

1. This paper aims to provide high level comments on the Council's position regarding the External Audit report on the thematic study of Resourcing the Benefit Service (https://www.audit-scotland.gov.uk/uploads/docs/report/2023/hb_230215_resourcing.pdf)

BACKGROUND

2. As one of the smallest Housing Benefit services in Scotland, with an annual caseload of around 2,500, we have been planning for the gradual phasing out of Housing Benefit (HB) as a result of the implementation of Universal Credit. There is an eventual national goal to retain only those of pension age and a few complex or specific cases on HB post Universal Credit (UC). National delays in UC implementation have made the planning of resources in recent years a particular challenge.

3. Audit Scotland have reported on the resourcing of the Benefit Service within Scotland through responses to a questionnaire which was completed by 28 out of 32 councils, including a response from East Renfrewshire Council.

4. The purpose of this paper is to provide the Audit and Scrutiny Committee with comments on the Resourcing of the Benefit Service paper and to update the Committee on progress within East Renfrewshire Council's Housing Benefit Service.

COMMENTS

Summary of Audit Scotland's report

5. The report recognises that since the introduction of Universal Credit in 2013, there have been many changes to council's benefits services, with the remit of this service expanded to carry out further financial assessments. It also recognises the significant increases in workload since 2020/21 as a result of the Covid-19 pandemic, placing extra pressure on the benefit service.

6. Various factors impacting the performance of Housing Benefit processing performance were reviewed with a number of recommendations, which can be summarised as relating to operating below complement, absence levels, flexible location working and call handling and personal callers.

7. Data relating to East Renfrewshire was shared and compared with other Scottish Local Authorities, with many of the trends common across the local authorities. East Renfrewshire were shown as having the best speed of processing for quarter 1 2022/23 at 30 June 2022, while complexity of cases was one of the highest, i.e. most complex (27th out of 28).

East Renfrewshire Council – Update on Progress

8. Following the implementation of the new Council Tax and Benefits ICT system in December 2020, as anticipated there were some challenges post implementation, with a dip in performance which has been previously reported. The system change coincided with increased workloads due to administration of Covid-19 Self Isolation Support Grants and increased demand for support through Scottish Welfare Fund (SWF) Crisis Grants.

9. Speed of processing times were impacted in 2021/22 with ERC ranking 32nd in Scotland for new Housing Benefit/Council Tax Reduction claims (25th last year, 13th previous year) and 32nd for change of circumstance for Housing Benefit/Council Tax Reduction (16th last year and 11th previous year).

10. Focus over the past year has included, recovery from a backlog situation; system stability; staff training, wellbeing and confidence; and performance, with a stabilisation and improvement in performance during 2022/23. A review by the DWP during autumn 2021 highlighted many areas of good practice, and areas for improvement within the service, with those recommendations implemented during 2022. Speed of processing is now tracking in the upper quartiles, which is an improvement and better than performance using the previous system.

11. Housing Benefit Overpayment recovery continues to be impacted by the recovery from the Covid-19 pandemic and more recently the cost of living crisis. In-year recovery to 31st December 2022 is 73.8% (previous year 96.4%) and total recovery 7.4% (previous year 6.6%). Given the current economic climate the forecast position into 2023/24 remains uncertain, other councils will be similarly affected. Various actions are underway to recover the historic HB Overpayment debt, with East Renfrewshire making use of the DWP's Housing Benefit Debt Service.

12. Historic HB Overpayment data and processes have been reviewed as part of the implementation of the new Council Tax and Benefits system, with data migrated and further work to ensure all HB Overpayment debt is recovered using the new system. The Debt Recovery Policy has been updated and approved at Cabinet in March 2023 to ensure it is fit for purpose and aligns debt recovery procedures with supporting actions that can be taken in extenuating circumstances to support people experiencing severe financial hardship.

13. The remaining phase of the system implementation is a customer portal, which will allow Housing Benefits customers to self serve through Benefits online. This will be implemented during the 2023/24 year and will improve digitisation and automation of this service.

14. Budget constraints within the Council have been widely recognised and gaps to balance the budget for 2023/24 will involve reduction in resource in many teams, including Benefits and SWF. To support cost reductions, many vacant posts are not being filled and a restructure is planned during the 2023/24 year to manage further cost savings targets. Within this climate, the ability to flex within wider Revenues & Benefits service has been recognised as critical to ensure continuity of service, particularly as finding appropriately skilled resource for these teams can be problematic. From 2022 onwards increased resiliency has been managed through an external contract, where processing resource can be called off and paid for as required. Welfare Contingency funding is used to supplement revenue funding.

CONCLUSIONS

15. Benefits is a complex and frequently-changing area, with a nationally driven landscape and a range of different agencies involved. National delays in UC implementation have meant maintenance of HB caseloads for far longer than predicted. Against a background of reducing DWP funding, wider pressures on council budgets and with the challenges brought by Covid-19 and the cost of living crisis this has been a challenging time for service delivery. Audit Scotland's report on the resourcing of the benefit service highlights that there are various factors impacting on speed of processing within benefits and there are resourcing challenges across the country.

16. The Covid-19 pandemic and the implementation of the new Council Tax & Benefit System had substantial impact on the performance results for East Renfrewshire Council during 2020/21 and 2021/22, with these issues now resolved and processing times improved. The cost of living crisis continues to impact residents, with mitigation and support being provided wherever possible. The new ICT system is providing a platform to drive modernisation, automation, process improvement and change, allowing East Renfrewshire Benefits teams to continue to deliver improved performance and customer/residents expectations.

Further information is available from Alison Ballingall, Senior Revenues Manager,
Alison.ballingall@eastrenfrewshire.gov.uk

BACKGROUND REPORTS

- [Resourcing the Benefit Service – a thematic study](#)
- Debt Recovery Policy March 2023
- Audit and Scrutiny Committee Report – Housing Benefits, the impact of Covid 19 January 2022

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EAST RENFREWSHIRE COUNCILAUDIT & SCRUTINY COMMITTEE11 MAY 2023Report by Chief AuditorINTERNAL AUDIT PLAN PROGRESS REPORT 2022/23 QUARTER 4**PURPOSE OF REPORT**

1. To inform members of progress on Internal Audit's annual plan for 2022/23 as approved in June 2022.

BACKGROUND

2. The work performed by Internal Audit is based on a rolling 5-year strategic plan, which is revised annually to take into account changes in circumstances. This report is provided to allow members to monitor the activities of Internal Audit and to oversee actions taken by management in response to audit recommendations.

AUDIT PLAN 2022/23 - PROGRESS REPORT QUARTER 4

3. A copy of the annual audit plan for 2022/23 is shown in appendix 1. Seven audits relating to planned 2022/23 audit work were completed in quarter 4 as shown in appendix 2, two of which were for ERCLT. Appendix 3 gives detail of reports which were issued as part of the 2022/23 plan where the responses were received since the last progress report. Responses are deemed to be satisfactory if all recommendations are accepted for implementation by management or where any recommendation is not accepted but a satisfactory reason is given. The quarterly performance indicators for the section are shown in appendix 4.

4. One new request for assistance was dealt with using contingency time during the quarter. This related to a loss of goods and cash totalling approximately £600 from council premises. A report was issued detailing controls that needed to be improved to reduce risk of future losses. This was also reported to Police Scotland.

RECOMMENDATION

5. The Committee is asked to:

- (a) note Internal Audit's progress report for quarter 4 of 2022/23
- (b) confirm whether they wish any of the reports detailed in appendix 3 to be circulated to audit and scrutiny committee members or submitted to a future meeting for more detailed consideration.

Further information is available from Michelle Blair, Chief Auditor, telephone 0141 577 3067.

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EAST RENFREWSHIRE COUNCIL
Internal Audit Section
ANNUAL AUDIT PLAN FOR 2022/23 PROGRESS REPORT QUARTER 4

Department	Title	Audit Number	Original No. of days	Status
Chief Executives	Treasury Management	1	18	In progress
	Ordering and Certification	2	20	Complete
	VAT	3	12	In progress
Business Operations & Partnerships	Barrhead Payment Centre	4	11	Complete
	Creditors	5	24	In progress
	Debtors	6	10	In progress
	Housing Benefits/Universal Credit	7	30	In progress
	IT Asset Management	8	20	DELETE
	Scottish Welfare Fund	9	15	Complete
	Council tax – recovery and enforcement	10	18	Complete
Education	Early Learning and Childcare Payments	11	15	DELETE
	Schools cluster	12	32	DELETE
Environment	Clyde Valley Contract Group	13	13	Complete
	Grant certification	14	15	DELETE
	Stores	15	20	Complete
	City Deal	16	15	In progress
	Climate Change Report	17	5	Complete
	Energy and Fuel	18	20	DELETE
Housing	New Council Houses	19	24	In progress
HSCP	Direct Payments	20	20	Complete
	Barrhead Resource Centre	21	10	Complete
	IJB	22	15	
Trust	Culture and Leisure Limited Trust	23	20	Complete
Various	Contract 1 TBA	24	20	DELETE Note 1
	File Controls	25	12	Complete
	Fraud contingency	26	70	Complete
	General Contingency	27	30	Complete
	LG Benchmarking Framework	28	5	Complete
	Follow up	29	55	Complete
	Previous year audits	30	45	Complete
			639	

DELETE – these audits were deleted from the 2022/23 plan (Audit and Scrutiny Committee 23/2/23)

Note 1 Audit work covering contractual issues has been covered under work done using contingency.

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INTERNAL AUDIT														
REPORTS AND MEMOS ISSUED 2022/23														
FILE REF	AUDIT NO.	SUBJECT	DEPARTMENT	DATE AUDIT STARTED	DATE REPORTMEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS	Total	H	M	L	E	Not accepted
MB/1165/FM	29	Education Follow Up	Education	01/04/22	01/08/22	02/09/22 Ext 16/09/22	16/09/22	Satisfactory	2	0	0	2	-	0
MB/1166/NS	29	Environment Follow Up	Environment	07/04/22	27/6/22	29/7/22	09/08/22	Satisfactory	11	1	1	9	-	0
			BO&P				05/07/22	Satisfactory						
			HSCP				29/07/22	Satisfactory						
MB/1167/NS	13	Clyde Valley Contract Group	Environment	06/05/22	30/09/22	NR	NR	No response required. Email only	0	0	0	0	-	0
MB/1168/FM	29	HSCP FU	HSCP	12/05/22	30/09/22	04/11/22	4/11/22	Satisfactory	20	4	7	9	-	0
MB/1169/NS	15	Stores	Environment	24/05/22	27/09/22	28/10/22	19/14/22	Satisfactory	5	1	1	3	-	0
MB/1170/MB	28	Invoice Processing PI	BO&P	01/06/22	22/06/22	29/07/22	27/06/22	Satisfactory	1	-	-	1	-	0
MB/1171/EL	20	Direct Payments	HSCP	22/9/22	7/2/23	17/3/23	9/3/23		3	2	1	0	0	
MB/1172/FM	23	ERCLT	ERCLT	14/06/22										
MB/1173/NS	21	Barrhead Resource Centre	HSCP	22/06/22	30/09/22	04/11/22	4/11/22	Satisfactory	11	3	3	5	-	0
MB/1174/NS	25	File Controls	BO&P	24/06/22	13/01/23	17/02/23	8/2/23	Satisfactory	2	0	0	2	0	0
MB/1175/EL	29	Follow up of ICT Related Audits	BO&P	12/7/22	18/8/22	22/9/22	22/09/22	Satisfactory	10	3	2	5	-	0
			Environment				5/09/22	Satisfactory						
MB/1176/FM	19	New Council Houses	Environment	8/12/22										
MB/1177/MB	29	Follow up of BO&P audits	BO&P	7/7/22	22/09/22	28/10/22	1/11/22	Satisfactory	21	0	11	10	0	0
			Education				10/10/22	Satisfactory						
			HSCP				28/10/22	Satisfactory						
			Environment				19/10/22	Satisfactory						
			CE Office				21/11/22	Satisfactory						
MB/1178/NS	2	Ordering and Certification	CE Office	24/08/22	31/12/22	10/2/23	17/2/23	Satisfactory	12	0	8	4	0	0
			BO&P				8/2/23	Satisfactory						
			Education				1/3/23	Ext to 24/2/23						

INTERNAL AUDIT
REPORTS AND MEMOS ISSUED 2022/23

FILE REF	AUDIT NO.	SUBJECT	DEPARTMENT	DATE AUDIT STARTED	DATE REPORTMEMO SENT	DATE REPLY DUE	DATE REPLY REC	COMMENTS	Total	H	M	L	E	Not accepted
								Satisfactory						
			Environment				28/2/23	Satisfactory						
			HSCP				10/2/23	Satisfactory						
MB1179/NS	4	Barrhead Payment Centre	BO&P	09/09/22	21/11/22	23/12/22	21/12/22	Satisfactory	4	0	2	2	0	0
			CE Office				22/11/22	Satisfactory						
MB/1180/NS	9	Scottish Welfare Fund	BO&P	12/10/22	16/3/23	21/4/23	19/4/23	Satisfactory	3	0	0	3	0	0
MB/1181/NS	29	Follow up of Chief Execs audits	BO&P	18/10/22	23/01/23	24/2/23	21/2/23	Satisfactory	3	0	2	1	0	0
			Environment				15/3/23	Satisfactory						
MB/1182/NS	23	ERCLT	ERCLT	18/10/22										
MB/1183/NS	17	Climate Change Report	Environment	08/11/22	29/11/22	NR	NR	No response required	0	0	0	0	0	0
MB/1184/NS	10	Council Tax (Recovery & Enforcement)	BO&P	06/12/22	28/4/23	2/6/23								
MB/1185/FM	5	Creditors	BO&P	15/12/22										
MB/1186/FM	1	Treasury Management	CE Office	23/3/23										
MB/1187/NS	7	Housing Benefits	BO&P	06/01/23										
MB/1188/NS	6	Debtors Control	BO&P	01/03/23										
MB/1189/NS	16	City Deal	Environment	23/02/23										
MB1190/NS	3	VAT	CE Office	02/03/23										

Note: Audits issued in quarter are highlighted

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SUMMARY OF REPORTS ISSUED WHERE RESPONSES WERE RECEIVED SINCE LAST PROGRESS REPORT

APPENDIX 3

1. **MB/1178/NS Ordering and Certification**

The audit covered the following key control areas:

- Only goods and services which are required for the Council's business are ordered
- Orders are placed only after costs have been ascertained
- Orders are placed only with authorised suppliers
- Invoices are passed for payment to the correct supplier and only for goods/services received
- Invoices are correctly coded for posting to the financial ledger.

Audit testing focussed on orders and invoices processed through Integra between 01 April and 31 August 2022.

Generally, the records were found to be held in an appropriate manner to allow all transactions to be verified. It was however noted that for 4 out of 15 orders taken, the goods had not been ordered via an approved supplier contract.

It is a requirement of the ordering system that orders show the reference of the contract/quick quote that is being used. A review of the 15 orders in the sample highlighted that this reference had only been shown in 4 cases.

It was also noted that a number of suppliers are appearing multiple times on the Creditor Masterfile which is overdue for a review.

A review of ledger codes used for items of expenditure indicated that there is a high use of miscellaneous codes for items where a more specific expense head is available. It was also noted that expense heads are being changed between order and invoice despite the expense head being suggested by the system.

Twelve recommendations were made, eight were classified as medium risk, and four as low risk. All recommendations were accepted by management. The medium risk recommendations are reproduced below with the departmental responses.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.1.1	All Directors should instruct employees with responsibility for ordering to ensure that approved suppliers are being used.	Medium	Yes	BO&P Reminder will be issued to BOP, March 2023.	Louise Pringle	March 2023
				Environment A reminder will be issued to employees with a responsibility for ordering goods and services	Principal Business Intelligence Officer	31/3/23
				HSCP We will issue a reminder to all employees responsible for ordering	Governance and Systems Manager	28 February 2023
				Education Work with procurement and P2P group to explore areas/options available to better support staff centrally and in schools to gain a better understanding of the correct procurement route.	Barry Taylor (Business Manager)	Ongoing
				Correspondence will be issued to staff advising of the importance of using approved suppliers and more generally the different procurement routes they may need to follow.	Mary Docherty (Education Resources Senior Manager)	Apr-23

4.1.2	All departments should monitor spend against suppliers and where thresholds have been breached the appropriate contract route should be followed to ensure best value is being achieved.	Medium	Yes	BO&P Procurement attended DMT on 24 January 2023 to discuss new arrangements for contract management. BOP will implement March 2023	Louise Pringle	April 2023
				Environment A reminder will be issued to Managers, including Category Managers to monitor spend against suppliers and advise of appropriate action if thresholds are breached.	Principal Business Intelligence Officer	31/3/23
				HSCP Commissioning liaise with procurement regarding best value. Tolerance is managed in relation to social care agency spend to meet service requirements.	Commissioning, Planning and Performance Manager.	Ongoing
				Education Report on Education spend for financial year 21/22 has been provided by Procurement for the department to review. The capacity with the team and impact of further savings in both school based and central business support and budget teams will inevitably impact on the timescale for completion and ongoing monitoring.	Barry Taylor (Business Manager) Mary Docherty (Education Resources Senior Manager)	Ongoing
4.1.3	Departments should ensure that contracts are reviewed to ensure that they are not allowed to expire and liaise with Procurement to allow appropriate action to be taken.	Medium	Yes	BO&P Procurement attended DMT on 24 January 2023 to discuss new arrangements for contract management. BOP will implement March 2023	Louise Pringle	April 2023
				Environment A reminder will be issued to Managers, including Category Managers to ensure that appropriate contacts monitoring is implemented. An auto generated reminder is currently under development and will be issued from the corporate contact system to the relevant manager a reminder 20 weeks prior to contact expiry date. Until the auto reminder is live Central Business Support (CBS) will run a report on a monthly basis and send a reminder to the appropriate managers. In addition CBS will run and distribute to the DMT a quarterly contact status report.	Principal Business Intelligence Officer	31/3/23
				HSCP Commissioning have regular meetings with services and procurement to oversee contracts.	Commissioning, Planning and Performance Manager	Ongoing
				Education Liaise with procurement with regard to access to the online contract register. As currently school based staff do not have access to this information.	Barry Taylor (Business Manager) Mary Docherty (Education Resources Senior Manager) Corporate Procurement Team	Ongoing
4.2.1	The Creditors Masterfile should be reviewed to ensure that only current suppliers are "live" for selection by departments.	Medium	Yes	BO&P A review will be carried out by the team to determine any suppliers that have not been used since 2020 and will mark these for deletion.	Lorna Adams – Accounts Payable/ Receivable Manager	June 2023

4.2.2	The review should include a check on suppliers with multiple reference to determine if there is a legitimate reason for this.	Medium	Yes	BO&P A review will be carried out by the team to determine any suppliers with multiple references and either mark these for deletion or cross reference if multiple references are required.	Lorna Adams – Accounts Payable/ Receivable Manager	June 2023
4.6.1	The Chief Procurement Officer should ensure that the requirement for an order to be raised for all purchases prior to the invoice being received is addressed at the new Super User meeting and that this instruction should be cascaded to all employees responsible for ordering.	Medium	Yes	CE Office The Chief Procurement Officer will remind employees that a PO must be issued prior to invoice in the next P2P Newsletter. In addition to this it will be highlighted at the next Super User meeting and a report will be run monthly to monitor this and where there is no acceptable reason or where there is repeat offence the relevant Director will be advised.	Debbie Hill	28 February 2023 P2P Newsletter. Super User Meetings for 2023 still to be arranged but this reminder will be included. Monthly report will be run. First report will be analysed February 2023 looking a previous month.
4.7.1	The Finance Business Partners should ensure that all officers responsible for allocation of spend with the department are aware of the need to accurately post expenditure to the most appropriate expense head.	Medium	Yes	CE Office FBPs will be asked to ensure all managers are aware of need for accurate coding	Head of Accountancy	31/3/23
4.7.2	The use of miscellaneous codes should be restricted and only used where a more specific expense head is unavailable.	Medium	Yes	CE Office FBPs will be asked to remind managers of need to use specific codes where possible, however restricting codes will require development work via Business Systems & Processes team so will be subject to prioritisation against other system amendments.	Head of Accountancy D Hill/G Darbyshire	31/3/23 Dependent on BSP priorities

2. MB/1180/NS Scottish Welfare Fund

The budget for 2022/23 allocated £414k to cover both Community Care and Crisis Grants. This was split £372,300 for Community Care and £42,000 for Crisis Grant payments.

The main risks associated with this area are that if the correct checks are not completed then grants could be awarded inappropriately to applicants who do not meet the criteria for grants to be awarded or are made to fictitious applicants. There is also the risk that without appropriate monitoring, the amount awarded to the Council by the Scottish Government could be spent before the end of the financial year for which the award has been granted to cover.

The scope of the audit covered the following control objectives:

- Guidance from Scottish Government is available and followed

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- Council guidance and procedures notes are available and implemented
- All community care and crisis grants are supported by a completed application form
- Community care and crisis grants are processed timeously
- Appropriate checks and monitoring are carried out in processing and awarding community care and crisis grants
- Grants are only approved in accordance with Scottish Government criteria and appropriate records are held in evidence of refusal
- Adequate controls are in place over the use of Allpay cards
- Data returns to the Scottish Government are accurate and timeous.

The audit testing carried out at both locations focussed on the applications approved and paid during the period 1 January 2022 to 31 August 2022.

The sample of grants taken showed that generally the target timescales are being met and there is an appropriate audit trail in place to support the amounts awarded. However, it was noted that in the sample of 20 Community Care Grants only 6 were paid within the 15 day target. It is recognised that the number of applications being received during the sample period was high and that both Crisis and Self Isolation applications took priority and this was also at a time of reduced staff within the team.

The Team Leader also confirmed that there was a delay in implementing the 2022/23 daily amounts.

Three recommendations were made, all were classified as low risk and were accepted by management for implementation.

3. **MB/1181/NS Chief Executives Office Follow Up**

A full copy of this report and the responses has been circulated to Audit and Scrutiny Committee Members.

A total of 12 recommendations were made in the two reports being followed up. Follow-up checks carried out during the audit showed that efforts had been made to implement most of the recommendations, with 3 recommendations still outstanding and a further recommendation relating to procurement which has been included in the recently issued Ordering and Certification audit report.

All recommendations were accepted by management for implementation.

4. **Extracts from audit report prepared for ERCLT**

A report was prepared and issued to ERCLT which contained eight actions for East Renfrewshire Council to implement as provider of the payroll system to ERCLT. Two of these recommendations were classified as high risk, two as medium risk and four as low risk. On the basis that the same system is used for both the Council and ERCLT, the medium and high risk recommendations are reproduced below with the departmental responses.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.3.2	Invoices issued in relation to payroll overpayments relating to ERCLT employees must be raised in the ERCLT financial ledger.	Medium	Yes	A communication has been issued to the payroll team so this action is complete.	Kath McCormack	Complete

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
4.3.3	All monies recovered by debtor account by the Council in relation to ERCLT employees should be reimbursed to ERCLT.	Medium	Yes	A list of ERCLT debts will be reviewed with debtors and accountancy to identify money to be reimbursed.	Kath McCormack	31/3/2023
4.5.2	The Itrent mapping tables must be corrected to ensure that relevant expense heads are used for posting payroll costs correctly to the financial ledger for instructor and casual posts within ERCLT	High	Yes	Will ask for this to be prioritised as part of the system backlog work.	Kath McCormack	31/3/2023
4.6.1	ERCLT management should be advised of the amounts of underpaid employee and employer NI and how this will be rectified.	High	Yes	We have implemented the process to rectify, and a report with underpayments for ERCLT employees will be provided.	Kath McCormack	31/3/2023

5. CC119MB Report on External Wall Insulation and Roofing Contract

This report was issued following an investigation carried out using general contingency budget. On 25 October 2022, the Chief Executive contacted Internal Audit to notify concerns over significant overspend on the External Wall Insulation and Roofing Contract. Audit agreed to carry out an initial investigation and analysis of the information provided to them. At that point it was thought the overspend was in the region of £620k against a contract value of £1.8 million. As at 17 January 2023, the overspend is £217k with total gross value of certified spend of £2 million. There was also concern that contract standing orders had not been complied with.

The scope of the audit investigation included reviewing the following areas:

- Reporting of variations and compliance with Contract Standing Orders
- Valuation certificates and the supporting documentation
- Financial monitoring of the contract

The contract was lead by PATS on behalf of the client (Housing) to enable external wall insulation and roofing works to be carried out on a number of council owned properties. A list of 126 properties was included in the tender pack.

A new standard PAS 2035 for retrofitting dwellings for improved energy efficiency was published on 27 January 2022 following a public consultation which started in August 2021 and ended in November 2021. The contract was awarded in December 2021. The tender documentation included references to PAS 2035 additions. It should be noted that at the point of awarding the contract, it was known that compliance with PAS 2035 would likely be more onerous and costly to implement than previous similar contracts.

Key points noted in this report are as follows:

- Breach of Contract Standing Orders
- Inadequate financial monitoring of the contract
- Unrealistic quantities used in tender document
- Key items omitted from tender document resulting in variations

Whilst there is scope for improvement in a number of areas relating to the management of this contract, PATS have already acknowledged some of these and have started taking steps to improve future tenders.

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Thirteen recommendations were made, seven were classified as high risk, four as medium risk and two as low risk. All recommendation were accepted by management for implementation. The high and medium recommendations with the management responses are reproduced below.

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
5.1.1	A report should be submitted to Cabinet as soon as possible advising of the breach in contract standing orders and requesting that the variation can be approved retrospectively.	High	Yes	Report to be submitted to 11 May 2023 Cabinet.	Phil Daws/Jim Murray	11 May 23
5.1.2	It is essential that senior management are informed immediately of any concerns regarding contracts so that adequate monitoring of the situation is put in place and appropriate remedial action can be taken promptly if required.	High	Yes	Written management reports will be provided to the Head of Service at the end of each financial period.	Alan Hook	April 2023
5.2.1	If a bill of quantities based contract is to be used, realistic quantities must be entered in the bid documentation as this is a key element of the tender evaluation process and unrealistic quantities could impact on which contractor is selected.	High	Yes	When using a bill of quantities, realistic quantities will be used for the tender evaluation process.	Alan Hook	April 2023
5.3.1	Bidders should be provided with a clear indication of which properties are to be included within the contract or in the absence of this, details of numbers and types of property expected to be completed.	High	Yes	All clients will agree the list of properties to be included in the contract	Alan Hook	April 2023
5.3.2	Tender documents must be accurate and provide realistic information for tenderers and time pressures must not allow this requirement to be over-ridden.	High	Yes	Written management reports will highlight the required project length and completion time. Conversations will take place with clients to ensure timescales are realistic.	Jim Murray	April 2023
5.4.1	Regular monitoring of contract spend against budget should be carried out to keep client department fully informed and to ensure that prompt appropriate action is taken to identify potential overspends and prevent them occurring.	High	Yes	Written management reports will be provided to the Head of Service at the end of each financial period.	Jim Murray	April 2023
5.6.1	All tender documents should be reviewed and evidenced as such to ensure that all expected items are included within the bill of quantities to avoid unnecessary contract variations.	High	Yes	Tender documents will be reviewed prior to tendering by a person not involved in the drawing up of the tender documentation.	Jim Murray	April 2023
5.6.2	All variations in future contracts should be supported by formal Instructions from the Council which are available within a reasonable timescale of the work being carried out.	Medium	Yes		Jim Murray	Complete

Ref.	Recommendation	Risk Rating	Accepted Yes/No	Comments (if appropriate)	Officer Responsible	Timescale for completion
5.7.1	PATS should be able to demonstrate that the quantities certified at each stage of valuation are reasonable and accurate.	Medium	Yes		Jim Murray	Complete
5.8.1	In future EWI contracts the retrofit roles associated with PAS2035 should be tendered separately from the works contract	Medium	Yes	The next EWI contract will use the SXL contract.	Jim Murray	Complete
5.9.1	The Scotland Excel contract should be considered for use for future EWI, roof and render works.	Medium	Yes	SXL will be considered in the future.	Jim Murray	Complete

Risk Ratings for Recommendations	
High	<ul style="list-style-type: none"> • Key controls absent, not being operated as designed or could be improved and could impact on the organisation as a whole. • Corrective action must be taken and should start immediately.
Medium	<ul style="list-style-type: none"> • There are areas of control weakness which may be individually significant controls but unlikely to affect the organisation as a whole. • Corrective action should be taken within a reasonable timescale.
Low	<ul style="list-style-type: none"> • Area is generally well controlled or minor control improvements needed. • Lower level controls absent, not being operated as designed or could be improved

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EAST RENFREWSHIRE COUNCIL
Internal Audit Section

QUARTERLY PERFORMANCE INDICATORS

<u>Internal Audit Indicators reported Quarterly</u>	Target (where applicable)	Quarter 4 Actual 2022/23	Quarter 4 Cumulative 2022/23
2. Audit Coverage.			
2.2 Actual direct audit days as a percentage of total days available	75%	75%	78%
2.3 Number of requests for assistance/queries raised by departments outwith planned audit work.	-	1	8
2.4 Percentage of planned contingency time used. (Days available exclude public holidays, annual leave and sickness absence)	<100%	22.9%	47.0%
5. Issue of Reports.			
5.1 Number of audit reports issued per quarter. (Note 3)	-	7	19
5.2 Ave. time in weeks from start of fieldwork to issue of report. (Note 1)	12 weeks	21.0 wks	15.3 wks
5.3 Ave. time taken to issue report (working days). (Note 2)	10 working days	17.6 days	11.6 days

Notes

1. Average weeks calculated as working days divided by 5. This is calculated excluding ERCLT audits.
2. Working days excludes weekends, public holidays, annual leave and sickness absence. This is calculated excluding ERCLT audits.
3. This includes two audits carried out for ERCLT.

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EAST RENFREWSHIRE COUNCIL
AUDIT AND SCRUTINY COMMITTEE

11 May 2023

Report by Clerk

AUDIT AND SCRUTINY COMMITTEE WORK PLANS 2023/23 AND 2023/24

1. To provide an update on the 2022/23 Audit and Scrutiny Committee Work Plan; consider related performance; and seek approval of the 2023/24 Work Plan to the extent it has been developed thus far.

RECOMMENDATIONS

2. It is recommended that the committee:-
- (a) note and consider performance against the committee's 2022/23 Annual Work Plan;
 - (b) approve the draft 2023/24 Annual Work Plan, to the extent it has been developed thus far;
 - (c) agree that the development of the 2023/24 Work Plan continue, with an update submitted to a future meeting; and
 - (e) note that progress made delivering the 2023/24 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, as recommended by the committee, the Council approved a *Guide to Scrutiny and Review* which was distributed to all committees and Members of the Council for their use. An updated version of the guide was noted by the committee in June 2022, it having been reviewed just to ensure it and links within it remained fully up to date.

4. To help the Audit and Scrutiny Committee schedule and prioritise its work over the course of each year, the guide refers to the preparation of an annual Work Plan. This is 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. As appropriate, such Work Plans include reference to any specific areas of investigation, when identified and agreed by the committee, and related timescales to progress these.

5. In June 2022, the committee approved its 2022/23 Annual Work Plan to the extent it had been developed by that stage, noting that it was effectively a 'live' document, that its development would continue such as to take account of decisions made by the committee itself on progressing issues, and that progress on delivering it would be reviewed in due course. As for previous Work Plans, the 2022/23 Plan included reference to recurring reports considered every year, such as on treasury management, Internal Audit work and risk management. It also took account of national and local external audit reports which had been

or were to be published, to the extent that was known at the time, to allow comments on the local position on issues raised within them to be sought from officers as appropriate for consideration under the committee's specialisation arrangements.

PROGRESS MADE ON 2022/23 WORK PLAN

6. An updated version of the 2022/23 Work Plan, referring to progress made on various issues and related matters, was submitted to the committee in January 2023. The committee noted performance against the Plan by that stage and the further development of it, such as to reflect the position regarding external audit work, related reports and the timescale for their publication which had been clarified further by that stage. It was agreed then that a further report on performance against the Plan be submitted to a future meeting.

7. The final update on the 2022/23 Work Plan is attached (Appendix 1 refers). The committee is invited to note and consider performance against the Plan.

2023/24 WORK PLAN

8. This report also presents a draft Work Plan for 2023/24, to the extent it has been possible to develop it thus far (Appendix 2 refers). As for 2022/23 Plan, it includes reference to various recurring reports routinely submitted to the committee throughout the year. It 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 as appropriate for consideration under the committee's specialisation arrangements. The Plan will be updated further, as necessary, in due course.

9. It is proposed that the committee approves the draft 2023/24 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 continue and 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. Reference continues to be included to potential review areas identified previously, on which there were plans to pursue some work but on which it has not been agreed to progress any further work thus far.

CONCLUSION

10. 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 2022/23. The Work Plan provided the committee with greater oversight regarding the scheduling of work and consideration of issues. The 2023/24 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

11. It is recommended that the committee:-

- (a) note and consider performance against the committee's 2022/23 Annual Work Plan;

- (b) approve the draft 2023/24 Annual Work Plan, to the extent it has been developed thus far;
- (c) agree that the development of the 2023/24 Work Plan continue, with an update submitted to a future meeting; and
- (e) note that progress made delivering the 2023/24 Work Plan will be reviewed in due course, with a progress report submitted to a future meeting.

Report Author: Linda Hutchison, Clerk to the Committee (0141 577 8788)

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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*)
Various reports on Audit & Scrutiny Committee Work Plans – Reports by Clerk (*Sept 2019*;
Jun 2020; *Jan & April 2021*; *Jan, Apr & Jun 2022*; and *Jan 23*)

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Audit and Scrutiny Committee**Completed 2022/23 Work Plan**

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
7 April 2022	Chair's Report	Chair	7/4/22
	East Renfrewshire Council - Annual Audit Plan 2021/22	External Auditor	7/4/22
	Strategic Risk Register and Risk Management Progress - Biannual Report	Chief Executive	7/4/22
	Work Progressed by Committee since 2017; Performance Against 2021/22 Work Plan; and Self-Evaluation	Clerk to Committee	7/4/22
23 June 2022	Chair's Report	Chair	23/6/22
	Unaudited Annual Accounts 2021/22	Head of Accountancy (Chief Financial Officer)	23/6/22
	Code of Corporate Governance	Director of Business Operations and Partnerships	23/6/22
	Consultancy Expenditure and Related Log	Clerk to Committee in Liaison with Chief Procurement Officer	23/6/22
	Internal Audit Plan 2021/22 - Implementation Progress – January to March 2022	Chief Auditor	23/6/22
	Internal Audit Strategic Plan 2022/23 – 2026/27	Chief Auditor	23/6/22

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
23 June 2022 <i>(Continued)</i>	National External Audit Report - Local Government Financial Overview 2020/21	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	23/6/22
	Integration Joint Board Performance and Audit Committee - Invitation to Co-opt Member of Audit Scrutiny Committee	Clerk to Committee	23/6/22 & 11/8/22 <i>(In June, Item continued to August meeting)</i>
	Audit and Scrutiny Committee Work Plan, Outcome of Self-Evaluation and Related Issues		23/6/22
11 August 2022	Chair's Report	Chair	11/8/22
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	11/8/22
	Committee's Specialisation Arrangements for Dealing with Internal and External Audit Reports and Inspection Reports		11/8/22
	Annual Treasury Management Report 2021/22	Head of Accountancy (Chief Financial Officer)	11/8/22
	Internal Audit Annual Report 2021/22	Chief Auditor	11/8/22
	Internal Audit Plan 2022/23 - Implementation Progress - April to June 2022		11/8/22
29 September 2022	Chair's Report	Chair	29/9/22
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	29/9/22

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
29 September 2022 <i>(Continued)</i>	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	29/9/22
	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Fraud Response Statement 2021/22 (Including Audit Scotland Fraud and Irregularity Report 2021/22)		29/9/22
	National Fraud Initiative – Update	Director of Business Operations and Partnerships	29/9/22
	Managing Absence – 2021/22 Annual Report		29/9/22
	Summary of Early Retirement/ Redundancy Costs to 31 March 2022		10/11/22
	National External Audit Report - Local Government Overview 2022	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	29/9/22
	Local External Audit Report – East Renfrewshire Council Management Report 2021/22 – Review of Internal Controls in Financial Systems	External Auditor	29/9/22
26 October 2022	2021/22 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	26/10/22
	2021/22 Annual Accounts for Council's Charitable Trusts and External Audit International Standard on Auditing 260 Report		26/10/22

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
10 November 2022	Chair's Report	Chair	10/11/22
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee in Liaison with Chair	10/11/22 <i>(Covered in Chair's Report)</i>
	Interim Treasury Management Report 2022/23	Head of Accountancy (Chief Financial Officer)	10/11/22
	Internal Audit Plan 2022/23 – Implementation Progress – July to September 2022	Chief Auditor	10/11/22
	National External Audit Report – Scotland's Financial Response to Covid-19	Clerk to Committee in Liaison with Corporate Management Team	10/11/22
	Update on Audit and Scrutiny Committee Work Plan 2022/23	Clerk to Committee	19/1/23
19 January 2023	Chair's Report	Chair	19/1/23
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not required</i>
	Women's Health Related Matters – Presentation	HR Manager	30/3/23
	Revised Risk Management Strategy 2023-2025 and Risk Management Framework 2023-2025	Chief Executive	19/1/23
	National External Audit Reports – Addressing Climate Change in Scotland and Scotland's Councils' Approach to Addressing Climate Change	Clerk to Committee in Liaison with Head of Environment (Strategic Services)	23/2/23

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
8 February <i>(Additional Special Meeting)</i>	Addition to Charging for Services 2023/24 (<i>Call-in</i>)	Clerk to Committee in Liaison with Director of Environment	8/2/23
23 February 2023	Chair's Report	Chair	23/2/23
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not required (Clarification of Issue Raised Covered in Climate Change Report Considered on 19/1/22)</i>
	Internal Audit Plan 2022/23 – Implementation Progress October to December 2022	Chief Auditor	23/2/23
	Public Sector Internal Audit Standards (PSIAS) Assessment		<i>Now see 2023/24 Plan</i>
	Treasury Management Strategy 2023/24	Head of Accountancy (Chief Financial Officer)	23/2/23
30 March 2023	Chair's Report	Chair	30/3/23
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not required</i>
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	30/3/23
	National External Audit Report – Tackling Child Poverty	Clerk to Committee in Liaison with Director of Business Operations and Partnerships and Chief Officer, HSCP	30/3/23

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
30 March 2023 (Continued)	East Renfrewshire Council – External Annual Audit Plan 2022/23	External Auditor	30/3/23
	Internal Audit Strategic Plan 2023/24 – 2027/28	Chief Auditor	30/3/23

Audit and Scrutiny Committee
2023/24 Work Plan

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
11 May 2023	Chair's Report	Chair	11/5/23
	Clarification Received on Queries Raised at Previous Meetings	Clerk to Committee	<i>Not Required</i>
	Consultancy Expenditure and Related Log (<i>See Note 1 below</i>)	Clerk to Committee in Liaison with Chief Procurement Officer	11/5/23
	National External Audit Report - Resourcing the Benefit Service	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	11/5/23
	Internal Audit Plan 2022/23 – Implementation Progress – January to March 2023	Chief Auditor	11/5/23
	Audit and Scrutiny Committee Work Plans 2022/23 and 2023/24	Clerk to Committee	11/5/23
22 June 2023	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings (<i>If Required</i>)	Clerk to Committee	
	Unaudited Annual Accounts 2022/23	Head of Accountancy (Chief Financial Officer)	
	Code of Corporate Governance	Director of Business Operations and Partnerships	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
22 June 2023 <i>(Continued)</i>	National External Audit Report - Local Government in Scotland - Financial Bulletin 2021-22	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	
10 August 2023	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Annual Treasury Management Report 2022/23	Head of Accountancy (Chief Financial Officer)	
	Managing Absence – 2022/23 Annual Report	Director of Business Operations and Partnerships	
	Internal Audit Plan 2023/24 - Implementation Progress - April to June 2023	Chief Auditor	
	Public Sector Internal Audit Standards (PSIAS) Assessment <i>(See Note 2 below)</i>		
28 September 2023 <i>(Date of meeting under review and to be confirmed)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	2022/23 Annual Accounts for Council's Charitable Trusts and Related External Audit Reports	Head of Accountancy (Chief Financial Officer) and External Auditor	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
28 September 2023 <i>(Continued)</i> <i>(Date of meeting under review and to be confirmed)</i>	2022/23 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council	Head of Accountancy (Chief Financial Officer) and External Auditor	
	Local External Audit Report - Best Value Thematic Report - Leadership and Strategic Priorities	External Auditor	
	National External Audit Report - Local Government Overview - Local Government in Scotland 2023	Clerk to Committee in Liaison with Director of Business Operations and Partnerships	
	Managing the Risk of Fraud and Corruption - East Renfrewshire Council Fraud Response Statement 2022/23 (Including Audit Scotland Fraud and Irregularity Report 2022/23)	Chief Executive	
	Risk Management Strategy 2023-25 and Risk Management Framework 2023-25 - Review of the Council's Risk Appetite in Relation to Reputational Risk <i>(See Note 3 below)</i>		
	Strategic Risk Register and Risk Management Progress – Biannual Report		
	Internal Audit Annual Report 2022/23	Chief Auditor	
23 November 2023	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Interim Treasury Management Report 2023/24	Head of Accountancy (Chief Financial Officer)	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
23 November 2023 <i>(Continued)</i>	Summary of Early Retirement/ Redundancy Costs to 31 March 2023	Director of Business Operations and Partnerships	
	National External Audit Report - City Region and Growth Deals - Impact Briefing	Clerk to Committee in Liaison with Director of Environment	
	National External Audit Report - Early Learning and Childcare - Follow Up	Clerk to Committee in Liaison with Director of Education	
	Internal Audit Plan 2023/24 – Implementation Progress – July to September 2023	Chief Auditor	
	Update on Audit and Scrutiny Committee Work Plan 2023/24	Clerk to Committee	
January 2024 <i>(See Note 4 below)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	National External Audit Report – Adult Mental Health Services	Clerk to Committee in Liaison with Chief Officer, Health and Social Care Partnership	
February 2024 <i>(See Note 4 below)</i>	Chair's Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings <i>(If Required)</i>	Clerk to Committee	
	Treasury Management Strategy 2024/25	Head of Accountancy (Chief Financial Officer)	

Planned Report Date	Report Subject	Report by	Date Considered by Audit & Scrutiny Committee
February 2024 (Continued)	Internal Audit Plan 2023/24 – Implementation Progress - October to December 2023	Chief Auditor	
March 2023 (See Note 4 below)	Chair’s Report	Chair	
	Clarification Received on Queries Raised at Previous Meetings (If required)	Clerk to Committee	
	Strategic Risk Register and Risk Management Progress – Biannual Report	Chief Executive	
	East Renfrewshire Council – External Annual Audit Plan 2023/24	External Auditor	
	National External Audit Report - Local Government in Scotland - Financial Bulletin 2022-23	Clerk to Committee in Liaison with Head of Accountancy (Chief Financial Officer)	
	Internal Audit Strategic Plan 2024/25 – 2028/29	Chief Auditor	

NOTES ON WORK PLAN

Note 1 (Consultancy Expenditure and Related Log)

In January 2019 the committee agreed, at the end of the 2019/20 financial year, to review the content of the log the Council had established on the appointment of consultants and related issues. The committee noted a report on this in June 2020, agreeing then that further reports on consultancy expenditure, as referred to in the log, be submitted annually following the end of each financial year. The 2022/23 log is scheduled to be considered on 11 May 2023.

Note 2 (Public Sector Internal Audit Standards (PSIAS) Assessment)

The submission of the report on the PSIAS Assessment will be subject to when the Chief Auditor receives the report on this from the external assessor who is carrying it out. Subject to the content of the assessment, the Chief Auditor may need to submit additional reports to the committee.

Note 3 (Review of Council's Risk Appetite in Relation to Reputational Risk)

In January 2023, the committee considered a report on the Revised Risk Management Strategy 2023-2025 and the Risk Management Framework 2023-2025, agreeing to recommend to the Cabinet that they be approved. When they were approved by the Cabinet in February 2023, the Cabinet also agreed that the Audit and Scrutiny Committee be invited to review the risk appetite in relation to reputational risk. To enable that review to take place, the Chief Executive's Business Manager intends to submit a report on this to the committee in September 2023. A report on the outcome will be submitted to the Cabinet subsequently.

Note 4 (Meeting Dates)

The dates of the committee meetings from January to March 2024 are subject to approval of the calendar of meetings by the Council in June 2023. The Work Plan will be updated when the exact dates are known.

Note 5 (Withdrawal from European Union)

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

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

A report on the UK's withdrawal from the EU was to have been submitted in April 2020. However, in liaison with the Chair and taking account of the impact of the COVID-19 emergency and related issues, a report was considered on 13 August 2020 instead. Since then, at the request of the committee, the Brexit Coordinator (now Resilience Coordinator) has provided further updates in November 2020, March and September 2021, and February 2022. Subsequent to various meetings, including the one in February 2022, at the request of the committee, he has provided clarification on a range of issues which has been circulated. Otherwise the reports and related comments made were noted. Discussions on progressing any more detailed work were outstanding at April 2023.

Note 6 (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. Further improvements have been made to it since then.

In consultation with the then 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 be made at its meeting on 21 January 2021. Arrangements were made to enable other Members of the Council to view the presentation if they wished. The committee noted the presentation and that any further comments or feedback on the website could be sent to the Communications Manager for consideration. Discussions on progressing any more detailed work on this issue were outstanding at April 2023.

Note 7 (Graffiti Removal and Fly-tipping)

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

Taking account of issues relating to COVID-19 and to allow the Environment Department to prioritise matters relating to the pandemic, briefings were not requested from the Head of Environment (Operations) until the end of July 2020. They were circulated on receipt in September 2020, at which time Members were invited to advise the Clerk if they wished to pursue any issues at that stage. No such issues were identified. Discussions on any more detailed work to be progressed were outstanding as of April 2023.

Note 8 (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 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.

In the interim it was agreed, as part of the committee's 2019/20 Work Plan, that a presentation be made to the committee on the admission policy and appeals system. That presentation was made and noted in November 2019. Discussions on any more detailed work to be progressed were outstanding as of April 2023.

Note 9 (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, could be considered for review in the 2022/23 financial year, following completion of the current roll-out of the provision. Discussions on any more detailed work to be progressed were outstanding as of April 2023.

Note 10 (Audit and Scrutiny Committee Self-Evaluation and Summary of Work Undertaken Since 2017)

In April 2021 the committee agreed, as was the case previously, that prior to the local government Elections in 2022 a short, focussed report be prepared overviewing the work undertaken by the committee during the Administration; and that a further self-evaluation exercise be completed. On schedule, a report on both issues was submitted to and approved by the previous committee in April 2022. A related report was submitted to the new committee in June 2022 at which the self-evaluation comments and recommendations made were endorsed.

Most of the recommendations to be implemented by now have been acted upon, with work currently on-going on the publication of an article on whistleblowing and related issues. In September 2022, when the Council considered a report on its governance arrangements and related issues, amongst other things, on the basis of one of the recommendations made by the committee, it was agreed that a review of the Committee's Terms of Reference be undertaken to ensure they remained fit for purpose. Work on that review has not yet commenced.

As reported previously, self-evaluations are considered useful by the committee, such as for analysing performance, enhancing its own practices, and identifying how it can support the work of the internal audit service for example, but the committee's view remains that progressing these as frequently as annually is neither a necessary nor efficient use of its limited time and resources. In June 2022, when endorsing the recommendations made following the most recent self-evaluation, the committee supported a mid-Administration and an end of Administration evaluation in future. The next review will be progressed in due course.