

East Renfrewshire Council

Audit and Scrutiny Committee

Completed Work Plan

April 2022 – March 2023

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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 |

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|--------------------------------------|---|---|--|
| 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 |

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|----------------------------|--|---|--|
| 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 |

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|---|--|---|--|
| 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 <i>(Continued)</i> | 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 |