

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 23 JUNE 2022

REPORTS RELEVANT TO THE WORK OF THE SCRUTINY AND AUDIT COMMITTEE

REPORT BY CATHIE WYLLIE, SERVICE LEADER INTERNAL AUDIT

ABSTRACT

This report advises members of reports submitted to other Angus Council committees, the Council, Tayside Contracts and to the IJB that are relevant to the work of the Scrutiny and Audit committee.

1. RECOMMENDATIONS

It is recommended that the Committee:

- (i) Review the reports listed at Appendix 1
- (ii) Determine whether any of the reports should be the subject of a more detailed discussion by this committee

2. ALIGNMENT TO THE ANGUS LOCAL OUTCOMES IMPROVEMENT PLAN/CORPORATE PLAN

The work of the Scrutiny and Audit Committee supports the achievement of the corporate priorities set out in the Local Outcomes Improvement Plan and the Council Plan. This report provides information for scrutiny, in line with the remit of the committee.

3. CURRENT POSITION

- 3.1 Report 365/18 to this committee on 20 November 2018 set out the intention to submit regular summaries of reports submitted to other committees which are relevant to the work of this committee. Appendix 1 lists reports from the period 13 August 2021 to 17 December 2021.
- 3.2 This was last reported to this committee in January 2022 covering the period 13 August 2021 to 17 December 2021. Report 15/22 refers.

4. PROPOSALS

Members are asked to review the reports listed at Appendix 1 and to determine whether any further action is required by this committee.

5. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

6. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required, as this report does not impact on people.

NOTE: Background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) relied on to a material extent in preparing the above report are:

- Report 365/18

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List of Appendices: 1: Committee Reports 18 December 2021 to 12 May 2022.

Table 1: Reports submitted to Council and Council committees

Report No.	Council/Committee	Report Title / Summary	S&A remit (see below)
R37/22	Angus Council 10 February 2022	Changes to order of reference of committees (Development Standards Committee) This report seeks approval of amendments to the Order of Reference of Committees, specifically Development Standards Committee, to align with the Planning (Scotland) Act 2019	1
R38/22	Angus Council 10 February 2022	ANGUSalive Update This report presents proposals for members to consider in relation to future library/ ACCESS services provision in Monifieth; the potential ongoing use of three ANGUSalive facilities as vaccination centres; and a general operational update looking forward to financial year 2022/23.	7
R55/22	Angus Council 3 March 2022	Council Plan, Finance & Change Plan and Workforce Plan This report presents the Council's strategic direction setting out the vision and refreshed priorities and actions in the Council Plan, the Finance & Change Plan and the updated Workforce Action Plan	3
R105/22	Angus Council 10 March 2022	Council Meetings – Interim Arrangements and Future Plans This report provides an update and seeks approval of the plans for meetings of Council in May and June 2022. Further reporting on 24 March 2022	1
R108/22	Angus Council 10 March 2022	ANGUSalive Update This report seeks approval of minor changes to increase opening hours at three sports centres during 2022/23, which are additional to those agreed by Council at its meeting on 10 February 2022.	7
R101/22	Angus Council 24 March 2022	Revision of Angus Integration Scheme The Public Bodies (Joint Working) (Scotland) Act 2014 requires that Integration Schemes are subject to review every five years from the date of approval by Scottish Ministers. This review requires consultation with prescribed individuals and with the public. The report presented the draft revised Integration Scheme for approval ahead of a consultation period. It is planned to bring a report on the formal consultation and consequent impact on the draft revised Integration Scheme to Policy and Resources Committee in June 2022 for final approval of the scheme before submission to Scottish Ministers.	1

Report No.	Council/Committee	Report Title / Summary	S&A remit (see below)
R118/22	Angus Council 24 March 2022	Council Meetings – Interim Arrangements and Future Plans Following the discussion at the 10 March 2022 Council meeting this report provides an update and seeks approval of the plans for meetings of Council in May and June 2022.	1
R86/22	Policy and Resources 8 March 2022	Approval of the Revised Whistle-Blowing Policy This report presents and seeks approval for the revised Whistle-blowing Policy. The policy was revised and brought up to date with current good practice, including from the Independent National Whistle-Blowing Officer's draft standards. The main additions to the Whistle-blowing Policy and arrangements are: <ul style="list-style-type: none"> • references to partner organisation employees; • the provision of HR support for prospective Whistle-blowers • the extension of reporting routes • an expanded section on how the council will handle a reported concern • a roles and responsibilities section for persons involved • a named support contact introduced for the Whistle-blower. 	18
R88/22	Policy and Resources 8 March 2022	Business Gateway Tayside: Performance and Governance Update This report provides an update on the performance of the Business Gateway Tayside service against the backdrop of the COVID-19 pandemic. It also seeks approval for revised governance arrangements to align a strategic fit with Tay Cities and the focus on regional collaboration.	1 & 6
R89/22	Policy and Resources 8 March 2022	Annual Procurement Report This report presents the Council's statutory annual procurement report (for 2020/21) under the Procurement Reform (Scotland) Act 2014 and recommends that the Annual Report is now published, and the necessary return made to Scottish Ministers	6

Table 2: Reports submitted to Angus Health and Social Care Integration Joint Board Audit Committee and Tayside Contracts Joint Committee. Angus Alive reports are not included here as their meetings are not held in public.

Committee	Report Title / Summary	S&A remit (see below)
IJB Audit Committee 20 April 2022	<p>Agenda and reports are available at</p> <p>IJB audit committee 20 april 2022</p> <p>This includes the minute from the Audit Committee meeting on 8 December 2021. Other reports of interest:</p> <p>Report IJB 14/22 – Internal Audit Reports – Follow-Up Actions Report IJB 15/22 – Governance Actions Plan Report IJB 16/22 – 2020/21 External Audit annual audit report – progress update Report IJB 17/22 --2021/22 Internal Audit Plan – progress report Report IJB 18/22 – Audit committee annual work plan 2022/23 Report IJB 20/22 – 2020/21 external audit annual plan Report IJB 21/22 – Governance documents update Report IJB 22/22 – Audit committee – constitutional arrangements</p>	7
IJB Board 2 February 2022 (Special)	<p>Agenda and reports are available</p> <p>Angus health and social care integration joint board 2 february 2022 special</p> <p>This meeting received the Adult Protection SCR P19 report which was also presented to the Scrutiny and Audit committee on 25 January 2022 The other report was an exempt report; Report IJB 2/22 – Internal care homes – Future Delivery arrangements</p>	7
IJB Board 23 February 2022	<p>Agenda and reports are available</p> <p>Angus health and social care integration joint board 27 october 2021</p> <p>This includes the minute from the meeting of 8 December 2021. Other reports of interest include:</p> <p>Item 4 Appointments Item 8 Angus Adult Protection Committee Annual Report 2021 (this has also been presented to the Scrutiny and Audit committee on 1 March 2022) Item 9 Finance report 2021/22 Item 10 Budget settlement with with Angus Council and NHS Tayside Item 13 Performance update</p>	7
IJB Board 20 April 2022	<p>Agenda and reports are available</p> <p>Angus integration joint board 20 april 2022</p> <p>This includes the minutes from the meetings of 2 and 23 February. Other reports of interest include:</p> <p>Item 5 Revision of Integration Scheme</p>	7
IJB Board 4 May 2022 (Special)	<p>Agenda and reports are available:</p> <p>Angus integration joint board 4 may 2022</p> <p>This meeting considered Delivery of General Medical Services - Friockheim Health Centre</p>	7

<p>Tayside Contracts Joint Committee 14 March 2022</p>	<p>Agenda and reports are available:</p> <p>Tayside-Contracts Joint Committee 14 March 2022</p> <p>Including the minute of the meeting on 21 November 2021.</p> <p>Reports of particular interest:</p> <p>Item 5 Outcomes from Internal Audit Reviews. The report includes the outcomes from five Internal Audits and one Management Assurance Review. The internal audit assurance levels are:</p> <p>Strong – Controls satisfactory, no major weaknesses found, , no or only minor recommendations identified</p> <p>Substantial – Controls largely satisfactory although some weaknesses identified, recommendations for improvement made</p> <p>Weak – Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately</p> <p>NO – No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.</p> <p>Corporate Governance Strong assurance, 12 good practice points and 2 low grade recommendations.</p> <p>Budget Setting and Monitoring Substantial assurance, 10 good practice points and 4 medium grade and 2 low grade recommendations</p> <p>Commercial Income Strong assurance, 11 areas of good practice, 2 low grade recommendations</p> <p>Job Costing and Recharge Substantial assurance, 5 areas of good practice and 1 medium grade and 1 low grade recommendations</p> <p>Procurement and Procurement Strategy Weak assurance level, with 9 good practice points, 1 high grade, 3 medium grade and 3 low grade recommendations. The auditor's main concerns related to the organisation not having an up to date Procurement Strategy</p> <p>Management Assurance Review This review was of financial process systems and controls during 2020/21 relating to the Construction division. It covered budget monitoring; month end procedures and production of management accounts; Balance Sheet reconciliations; controls over journal entries; payroll reconciliation controls; posting budgets to ledgers; and budget setting.</p> <p>The overall assurance level was weak, with 2 good practice areas, and 2 high, 9 medium and 4 low grade recommendations. Seven recommendations have already been implemented. A follow-up review will be undertaken.</p>	<p>7</p>
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Extract from Scrutiny and Audit committee remit

- (1) To review all aspects of the Council's corporate governance arrangements against the CIPFA Delivering Good Governance Framework and to consider the Council's local code of corporate governance.
- (3) To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
- (5) To consider reports by external agencies insofar as they contribute to the overall assessment of governance, risk and internal control.
- (6) To review the performance and effectiveness of the standard and level of service provided by council services.
- (7) To review the governance and assurance arrangements for significant partnerships or collaborations including IJB, ANGUSalive, and Tayside Contracts.
- (18) To monitor the counter fraud strategy, actions and resources.