



North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

The following reports have been considered for determination under the Council's Emergency Governance arrangements during the period week ending **Friday, 03 April 2020**.

- 1 National Planning Framework 4**
Submit report by the Executive Director (Place) on the preparation of National Planning Framework 4 and endorse the Council's response to the Scottish Government's early engagement (copy enclosed).
- 2 Emergency Governance Arrangements (Covid-19)**
Submit report by the Head of Democratic Services on arrangements to enable effective decision making during the current Covid-19 outbreak (copy enclosed).
- 3 Internal Audit Plan 2020-2025**
Submit report by the Executive Director (Finance and Corporate Support) on the proposed Internal Audit plan for 2020-21 and the indicative programme of work for the period 2021-25 (copy enclosed).

NORTH AYRSHIRE COUNCIL

18 March 2020

Planning Committee

Title: National Planning Framework 4

Purpose: To provide an update on the preparation of National Planning Framework 4 and endorse the Council's response to the Scottish Government's early engagement.

Recommendation: It is recommended that the Chief Executive, on behalf of the Council, approves a response to the Scottish Government's early engagement on the preparation of National Planning Framework 4, as set out in Appendix 1.

1. Executive Summary

- 1.1 The Scottish Government has launched a 'Call for Ideas' to seek views on the scope and content of Scotland's fourth National Planning Framework (NPF4). A draft response to this 'Call for Ideas' has been prepared, focusing on the themes of climate change, health and wellbeing, economy, place and infrastructure and the promotion of Hunterston as a national development.

2. Background

- 2.1 The National Planning Framework (NPF) is a long-term plan for Scotland that sets out where development and infrastructure is needed to support sustainable and inclusive growth. Alongside its wider programme for implementing planning reform and the Planning (Scotland) Act 2019, the Scottish Government has begun the process of reviewing NPF3, which was published in 2014.
- 2.2 The new Planning Act introduces a purpose for the preparation of the NPF: "to manage the development and use of land in the long-term public interest" and elevates the status of NPF4, from a material consideration to part of the development plan. Unlike previous versions, NPF4 will contain detailed national policy on a wide range of planning topics, currently set out in Scottish Planning Policy (SPP). This will mean NPF4 will have a stronger role in informing day-to-day decision making.
- 2.3 Scottish Government is undertaking intensive early engagement to seek views on the scope and content of NPF4 and has launched a 'Call for Ideas', which runs until 31 March, to gather thoughts and priorities for NPF4. Government are particularly interested on thoughts on the following issues:

- 1) What development will need to address climate change?
- 2) How can planning best support our quality of life, health and wellbeing in the future?
- 3) What does planning need to do to enable development and investment in our economy to benefit everyone?
- 4) How can planning improve, protect and strengthen the special character of our places?
- 5) What infrastructure do we need to plan and build to realise our long-term aspirations?

A response on these issues is set out at Appendix 1.

- 2.4 As part of the 'Call of Ideas' the Scottish Government are also inviting suggestions for projects to be considered for 'National Development' status in the NPF4. National developments are expected to make a significant contribution to national outcomes. Designation as a national development establishes the need for projects deemed to be of national significance.
- 2.5 North Ayrshire's adopted Local Development Plan strongly supports the inclusion of Hunterston in NPF4, in recognition of its clear strategic national importance as an energy hub and deep-water port and its inclusion within the Ayrshire Growth Deal. The Planning Service will work with relevant parties, including Peel Ports, to promote the inclusion of Hunterston as a national development in NPF4.
- 2.6 In addition to engaging with the 'Call for Ideas', the Council is currently jointly preparing with East Ayrshire and South Ayrshire Councils an indicative Regional Spatial Strategy for Ayrshire. This indicative Regional Spatial Strategy, to be submitted to Scottish Government in June 2020, will also inform the draft NPF4 and is therefore an important mechanism for highlighting Ayrshire's development priorities.

Next Steps

- 2.7 Scottish Government aim to lay a draft of NPF4 in the Scottish Parliament in September 2020. Formal public consultation will then run alongside the Parliament's consideration of the draft. Thereafter, Government will consider all responses, amend the draft and lay a final version in Parliament. This is expected to be next year. NPF4 is required to be approved by Parliament before it can be adopted by Scottish Ministers.

3. Proposals

- 3.1 It is recommended that the Chief Executive, on behalf of the Council, approves a response to the Scottish Government's early engagement on the preparation of National Planning Framework 4, as set out in Appendix 1.

4. Implications/Socio-economic Duty

Financial

- 4.1 None.

Human Resources

4.2 None.

Legal

4.3 Once adopted, National Planning Framework 4 will form part of the Development Plan for North Ayrshire. Decisions on planning application and the next Local Development Plan will be required to accord with NPF4.

Equality/Socio-economic

4.4 NPF4 will be subject to a number of statutory and non-statutory impact assessments, which the Scottish Government aim to integrate where possible. To date, the Government has prepared an Integrated Assessment Scoping Report, setting out the Scottish Government's view on which impact assessments should be undertaken (known as 'screening') and information on the assessment method(s), and the baseline information on which the assessments will be based.

Environmental and Sustainability

4.5 See above.

Key Priorities

4.6 NPF4 will align with wider national priorities, programmes and strategies, including on infrastructure and economic investment. These align with many of the Council's key priorities, including a sustainable environment; affordable, modern and well-designed homes; and effective infrastructure.

Community Wealth Building

4.7 None.

5. Consultation

5.1 This paper responds to a Scottish Government consultation on a draft National Planning Framework. An officer workshop was held at the end of January in order to gather the thoughts of a number of services on the indicative Regional Spatial Strategy and NPF4 which has informed this response.

RUSSELL McCUTCHEON
Executive Director (Place)

For further information please contact **Alistair Gemmell, Strategic Planning Manager**, on **01294 324021**.

Background Papers

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Appendix 1

National Planning Framework 4 - Call for Ideas North Ayrshire Council Response

Climate

What development will we need to address climate change?

North Ayrshire Council has been proactive in tackling climate change, achieving almost 40% emission reduction since the 2005 baseline year, by consuming less fossil fuels and producing less waste across North Ayrshire through a number of initiatives including energy conservation and increased use of renewable energy sources. A coordinated approach across all services has been key to the successful implementation of emission reduction projects. The focus on clean energy is a key element of the draft Ayrshire Regional Economic Strategy which aims to position Ayrshire at a nationally strategically important location for renewable energy power generation.

The Council's declaration of a Climate Emergency in June 2019 established an aspiration to become a net-zero emission local authority by 2030. This is an ambitious goal based on emission data available and is within the 10-year timeframe set by the IPCC to prevent irreversible climate change. Based on current annual reduction trends a 73% reduction in emissions is projected by 2030 (based on a 2005/06 baseline year); to address the shortfall, development and action is required around carbon absorption solutions, further renewable energy generation opportunities and new technologies to deliver low carbon heat and energy supplies across domestic, non-domestic and transport sectors.

The decarbonisation of heat and transport networks will be key to reducing emissions, in relation to both new and existing buildings. Currently the planning system – and developers – are falling short in delivering the roll-out of low-carbon through heat networks, which enable harnessing renewable sources of heat in rivers, sewers and the ground, and infrastructure for electric vehicle charging. Zoning areas most suitable for heat networks in existing buildings and land for development and potential sources of heat can promote the development of heat networks, however, like the implementation of Section 3F of the Planning Act, consideration needs to be given as to whether the planning system is the correct vehicle for mandating such solutions.

Development Plans are increasingly incorporating policies regarding heat networks and district heating but, to date, major housebuilders have tended to cite that such options are not feasible for technical or economic reasons and that legislation will be the main impetus for significant changes to the energy efficiency and carbon emissions from new housing.

The potential of Hunterston to contribute to the achievement of Scotland's target of net zero emissions is addressed in our nomination of the site as a national development (see Response Form).

Health and wellbeing

How can planning best support our quality of life, health and wellbeing in the future?

Ensuring North Ayrshire's residents and communities enjoy good life-long health and well-being is a priority outcome of the Council. The Council's Plan states that we will work with individuals and communities to support positive lifestyle choices which improve health and wellbeing.

Planning can support our quality of life and wellbeing in a number of ways, as part of Scotland's whole system approach to health improvement. Place, in particular, can play an important role in public health and is recognised in the first of Scotland's six public health priorities: "A Scotland where we live in vibrant, healthy and safe places and Communities". Good quality buildings, neighbourhood design, sustainable travel and opportunities for active travel, the provision and quality of green space and opportunities for play and sport are all within the remit of planning and can have a positive impact on health and wellbeing.

National planning policy on placemaking which supports development that is designed to a high-quality and demonstrates the six qualities of successful place is a good starting point for ensuring the consideration of health and wellbeing is integral to planning decisions. The articulation of these six qualities may benefit from a more specific focus on health and wellbeing, including around another of the public health priorities concerning healthy weight and the 'food environment'.

Housing is also a key component of supporting quality of life, health and wellbeing. In North Ayrshire, we have one of the biggest and most ambitious house-building plans in Scotland and will deliver 1,575 new Council homes by 2025. In addition, the recently adopted Local Development Plan seeks to stimulate private-sector house building. On a national scale, there is an argument that a rebalancing of the housing market is required, away from the south-east of Scotland to places like Ayrshire. This could potentially be supported through the distribution of any future infrastructure levy; increasing the attractiveness and de-risking sites in the west and enabling the benefits of the delivery of new homes, for example through regeneration, to be shared more equitably across Scotland.

Economy

What does planning need to do to enable development & investment in our economy to benefit everyone?

An inclusive, growing and enterprising economy is another of the North Ayrshire Council Plan's priority outcomes. This broadly aligns with national outcomes for economy and fair work and business. The Council supports a 'Community Wealth Building' approach, a people-centred approach to local economic development, which redirects wealth back into the local economy, and places control and benefits into the hands of local people. This radical and bold approach which will see the Council – along with other established institutions - use the economic levers available to them in order to create a more resilient local economy, with more diverse businesses, to create more well-paid jobs for local people. The land and assets of 'anchor' institutions, who are often major land holders, can support equitable land development and the development of under-utilised assets for community use, and this could be encouraged by the planning system.

A key role for planning in enabling development and investment in our economy will also be to support city region and growth deals; both projects that are designated as national developments and others. Through the Ayrshire Growth Deal and other

means, we aim to attract investment, to support regeneration and job creation at our key development sites of i3 Irvine, Hunterston, Lochshore, Ardrossan Marine Quarter and the Irvine Great Harbour.

There is also a key role for planning in addressing long-term vacant and derelict land and making employment land more dynamic and responsive to demand, ensuring such sites become productive and benefit the economy and local communities. Promoting the redevelopment of such sites has long since been a priority of the planning system, however, more direct intervention using, for example, compulsory sales orders and looking at transfer values should be considered further.

Place

How can planning improve, protect and strengthen the special character of our places?

Place, and placemaking, is central to the purpose of planning and integral to achieving many of the national outcomes. The planning system, as a component of related environmental protection and assessment legislation already does a good job in protecting our special places, including the historic environment and natural heritage. However, it is important that the planning system encourages the better use of assets, such as vacant and derelict land.

Town and city centres are places which are both fundamentally important to local communities but undergoing significant change, largely related to changes within the retail sector. The town centre first principle of directing uses which attract significant numbers of people, including retail and commercial leisure, offices, community and cultural facilities to town centres is more important than ever, as are aspiration to increasing residential uses with town centres.

Infrastructure

What infrastructure do we need to plan and build to realise our long-term aspirations?

New development both relies on and can facilitate infrastructure improvements. Improving transport, digital and green infrastructure underpins the achievement of national outcomes, including through facilitating growth and enhancing accessibility. It is noted that Scottish Government expects NPF4 to look very different from NPF3, with improved alignment with wider programmes and strategies, including on infrastructure. The Council has promoted a number of projects through the second Strategic Transport Projects Review which seek to ensure travel and transport networks in North Ayrshire support our long-term aspirations, are resilient and reliable. This is of particular importance for our island communities.

Again, there is an argument that infrastructure investment – which up until now has been mainly focused on and between cities – should be redirected to benefit other areas, such as North Ayrshire.



National Developments – Response Form

Please use the table below to let us know about projects you think may be suitable for national development status. You can also tell us your views on the existing national developments in National Planning Framework 3, referencing their name and number, and providing reasons as to why they should maintain their status. Please use a separate table for each project or development. **Please fill in a [Respondent Information Form](#) and return it with this form to scotplan@gov.scot.**

Name of proposed national development	Hunterston
Brief description of proposed national development	Deep-water port and Innovation, Energy and Blue Economy hub.
Location of proposed national development (information in a GIS format is welcome if available)	Hunterston Terminal, Fairlie, Ayrshire KA29 0AZ
What part or parts of the development requires planning permission or other consent?	Planning permission will be required for new infrastructure and built development related to new energy and new industry components of the overall strategy for the redevelopment of Hunterston,
When would the development be complete or operational?	A Strategic Business Case envisages the full re-development of the Hunterston site over 25 years.
Is the development already formally recognised – for example identified in a development plan, has planning permission, in receipt of funding etc.	<p>The strategic national importance of Hunterston as energy hub and deep-water port is recognised by the North Ayrshire Local Development Plan, adopted in November 2019, which identifies Hunterston as a Strategic Development Area. The LDP supports a range of uses at Hunterston, including renewables generation, manufacture, maintenance, research and development; maritime construction and decommissioning; and power generation. The LDP supports the inclusion of Hunterston in NPF4.</p> <p>The site has planning permission for the construction, repair and decommissioning of large marine related structures related to oil and gas and renewables industry and the erection of caisson gates.</p>

	Hunterston is included within the Ayrshire Growth Deal.
<p>Contribution of proposed national development to the national development criteria (maximum 500 words):</p> <p>Hunterston provides a unique combination of energy generation, infrastructure and network accessibility.</p> <p>Climate Change</p> <p>The key contribution of Hunterston to national development criteria relates to climate change and the development's potential role in achieving Scotland's target of net zero emissions by 2045. This reflects Hunterston's UK-wide importance as a principle location for energy production and distribution via the Western HVDC Link. The redevelopment of Hunterston will enable a key strategic site that will lead the transition of the energy sector in Scotland through the creation of an Innovation, Energy and Blue Economy strategic hub. The hub will support investment in facilities that support renewable power generation, including the offshore renewable sector; new innovative zero carbon processing techniques and activity related to the Blue Economy that aligns with low carbon emission targets.</p> <p>People</p> <p>A diverse range of quality jobs are envisaged from the redevelopment of Hunterston, with a high GVA/job ratio and capacity to support a skilled and dynamic workforce and diverse and integrated supply chain. This will address a number of North Ayrshire's key challenges: high unemployment; lack of jobs; deprivation; and population decline, which can have positive effects on the health, wellbeing, sustainability and quality of life within the area.</p> <p>Inclusive Growth</p> <p>The circular economy is a major element in delivering Scottish Government's aim of sustainable economic growth. Hunterston is a unique proposition with substantial and nationally significant competitive place advantages for the recycling of assets from legacy power generation in addition to the construction of next-generation offshore wind and new industry allied to the development of the Blue Economy. The development addresses market failure and additionality in terms of time, scale, innovation, infrastructure and quality and creates additional economic value, repositioning the North Ayrshire economy and delivering three of the great challenges of a modern, inclusive and equitable national economy.</p> <p>Place</p> <p>The redevelopment of Hunterston will address the legacy of the site's previous role for coal import and storage becoming obsolete following the shift in favour of zero-carbon technologies and the closure of Scotland's coal-fired power stations. This will have a positive impact on the local environment, bringing a significant land resource back into productive use.</p>	

NORTH AYRSHIRE COUNCIL

18 March 2020

Emergency Governance Decisions (Covid-19 Outbreak)

Title:	Emergency Governance Arrangements
Purpose:	To enable effective decision making during the COVID-19 outbreak
Recommendation:	That the Chief Executive, on behalf of the Council, agrees: - (1) to the changes to Governance Documents set out in Appendix 1; (2) to cancel all meetings of Council and Committees until 30 June 2020, including the Ordinary meeting of Council scheduled for 2pm on 25 March 2020; (3) to grant power to the Chief Executive, in consultation with the Leader of the Council, the Leader of the Opposition the Leader of the Conservative Group and an Independent Member nominated by the Independent Members to cancel, or rearrange the dates of other meetings, if required due to the outbreak; (4) that any meetings which proceed during the current emergency and which are webcast, do not have physical public attendance; (5) that non-attendance of Members while meetings are cancelled during the emergency is a reason approved by the authority under Section 35 of the Local Government (Scotland) Act 1973; (6) to determine any call-ins from the meeting of Cabinet on 17 March 2020; (7) to agree to suspend until 30 April 2021 the operation of those parts of the Scheme of Establishment for Community Councils which state that Community Councils and Community Councillors have a term of 4 years, to extend the term of any Community Council or Community Councillor which would otherwise come to an end in 2020, to 30 April 2021, to allow Community Councils to fill any vacancies remotely and to postpone Community Council elections due in 2020 to Spring 2021; (8) not to exercise the power of dissolution in the event that a Community Council does not meet on 6 occasions due to the emergency, and (9) to receive a report reviewing decisions taken under recommendation1 to 4 at the next Ordinary meeting of Council which is convened following the recommencement of meetings.

1. Executive Summary

1.1 This report sets out changes which are required to enable effective decision making during the current COVID-19 outbreak.

In particular, it deals with the implications of suspending Council and Committee meetings during the outbreak. Government advice is that the outbreak is likely to last into the summer of 2020. While the proposals primarily address this period, they have also been designed to cope with a longer period.

2. Background

1.1 2.1 UK and Scottish Government advice issued on 16 March 2020 is that: -

- To slow the spread of COVID-19 (coronavirus) public are being asked to stay at home as much as possible and avoid unnecessary social contact;
- households of those suspected of having COVID-19 should self-isolate for 14 days; and
- those who are pregnant, over 70, have a long-term condition or a weakened immune system should work from home where possible and take measures to socially isolate for up to 12 weeks.

The aim of this guidance is to delay or slow the spread of the virus to enable emergency services to cope with expected levels of demand.

Meetings

2.2 In relation to Council and Committee meetings, this has a number of implications:

- It would be unwise for Members who fall into the above categories to attend meetings;
- To avoid spreading the virus it is advisable to cancel all non-essential meetings. It is important the Council shows leadership in supporting Government efforts.
- Most meetings need to be “open to the public”, further increasing the numbers who might attend and the risk of infection
- There may be difficulties in getting a Quorum

2.3 It is recommended that all meetings of Council and Committees are cancelled until 30 June in order to minimise the risk of infection. If any urgent meetings are required, the Provost or Chair can use their existing power to call Special Meetings. Currently Standing Order 2.1 states that “Unless otherwise agreed to by Council, ordinary meetings of the Council shall be held in the Council Chamber, Cunninghame House, Irvine at 2pm on the Wednesday of the sixth week of each six-weekly cycle determined by the Council.” It is recommended that Council suspend the operation of this Standing Order until 30 June 2020. Effectively this would cancel all meetings until after the recess, committees being scheduled to recommence on 17 August 2020.

2.4 The dates of Council and Committee meetings to be held in 2020 were agreed by Council on 25 September 2019. It is recommended that Council agrees to (a) cancel all meetings arranged until 30 June 2020 and (b) grants power to the Chief Executive, in consultation with the Leader of the Council, the Leader of the Opposition, the Leader of the Conservative Group and an Independent Member nominated by the Independent Members, to cancel, or rearrange the dates of other meetings, if required due to the outbreak.

2.5 Meetings of the Policy Advisory Panel, Community Planning Partnership, Locality Partnerships, the Integration Joint Board and any other meetings have also been cancelled throughout this period.

- 2.6 In terms of both the Local Government (Scotland) Act 1973 and the Council's Standing Orders "Every meeting of the Council shall be open to the press and public to the extent that they are not excluded under the provisions of Sections 50A(2) and (4) of the 1973 Act." Public health risk is not a ground to exclude the public from meetings under the 1973 Act criteria. The aim of this provision is to ensure transparency of meetings. A meeting that is webcast provides such transparency and makes the meeting 'open to the public' in a virtual, if not physical sense. Neither the 1973 Act or Standing Order state that meetings must be "open to the public" through any specific means. Therefore, it is proposed that any meetings which proceed during the current emergency and which are webcast, would not have physical public attendance. Insofar as the public are not entitled to address meetings this would not disadvantage them. Restricting physical public attendance would however lower the infection risk, should any meetings go ahead.
- 2.7 Officers have been examining the practicalities of allowing Members to access meetings remotely. The webcasting system does not have this capability, either to enable or link into remote access. There are also significant difficulties in enabling such access for all Members, either through Microsoft Teams or conference call. For example, conference call systems generally allow up to 8 persons to access. Work is however continuing on this to see if a solution could be found for smaller committees which need to urgently meet. To enable this it is proposed to temporarily amend Standing Orders for 2020 to include the following provision: -
- "8.5 Where the law allows and the Chief Executive confirms that proper facilities are available, a member may be regarded as being present at a meeting if he or she is able to participate from a remote location by a communication link. A member participating in a meeting in this way will be counted for the purposes of deciding if a quorum is present. In the event that there is remote participation, votes will be by roll-call."
- 2.8 It is also recommended that Council agrees that non-attendance of Members while meetings are cancelled during the emergency is a reason approved by the authority under Section 35 of the Local Government (Scotland) Act 1973 (this states that if Member fails throughout a period of six consecutive months to attend any meeting of the authority, he shall, unless the failure was due to a reason approved by the Council, cease to be a Member).
- 2.9 In the event that there any call-ins from the meeting of Cabinet on 17 March 2020, it is recommended that these are determined by Special Council at this meeting. Otherwise, in the absence of any meetings to consider this, such decisions cannot be implemented, unless the Chief Executive exercises powers detailed in the next paragraph.

Delegated Powers

- 2.10 In the absence of Council and Committee meetings, provision will need to be made to enable decisions to be taken. The current Scheme of Delegation to Officers approved by Council on 25 September 2020 already grants the Chief Executive the following power: -

“To consider and deal with any urgent issues, whether arising during a recess period or otherwise, subject to reporting back to the Cabinet at the first available opportunity. This power is to be exercised in consultation with the relevant Chief Officer and the relevant portfolio holder”

This can also be delegated to other Chief Officers.

Where the Chief Executive is taking decisions, which would otherwise be taken by Cabinet, there is no call-in procedure.

It is recommended that the foregoing power is amended to provide that the reporting is back to Cabinet, Council or the relevant Committee. This reflects the fact that the Chief Executive could use delegated authority to make decisions which would normally fall to another Committee, such as Planning, or Council.

2.11 While this power would usually only be exercised during recess, it is likely that to keep the Council functioning, this power will have to be exercised on a regular basis during the period that meetings are suspended. As will be noted, this power is exercised in consultation with the relevant portfolio holder. In practice and for issues which would normally be determined by Council, this would be also be exercised in consultation with the Leaders of all Political Groups and a nominated Independent Member identified by Independent Members. Moreover, for more controversial matters the Chief Executive would take soundings to ascertain whether a decision would be supported by the majority of Members.

2.12 Notwithstanding the Chief Executive's powers detailed in 2.10, there are a number of duties which are specific to Council and its committees, and which cannot be exercised by the Chief Executive. Usually this is because primary legislation or regulations specify the manner in which the decision must be made. The following paragraphs cover the implications of these. However, it is likely that other unforeseen issues may also arise. To cover such eventualities, it is recommended that the Scheme of Delegation to Officers is amended to give the Chief Executive the following additional power: -

“In consultation with the Leader of the Council, the Leader of the Opposition, the Leader of the Conservative Group, an Independent Member nominated by the Independent Members, and the Monitoring Officer and if required to enable effective decision making or otherwise in relation to the COVID-19 outbreak, to amend the Standing Orders for Meetings, the Scheme of Administration, the Scheme of Delegation to Officers, the Standing Orders for Contracts or the Financial Regulations as is required to meet the circumstance arising”

Specific Issues

2.13 Powers reserved to Council- The Scheme of Administration and Scheme of Delegation to Officers reserves certain decisions for Council decision. Some of these are statutory reservations where the Chief Executive cannot make a decision under delegated powers unless legislation is changed. To date it appears that providing the draft accounts can be approved before 31 August 2020, there are unlikely to be any decisions which require to be taken by Council in this period. In relation to other non-statutory matters reserved to Council in the Scheme of Administration and Scheme of Delegation, the Chief Executive can exercise his urgency powers detailed in 2.10.

- 2.14 Planning- there is legislation which states that certain major developments cannot be determined under delegated powers, even if they comply with the LDP and there are no objections. The only such application currently pending relates to the construction of 196 houses at Newmoor, Irvine, which is another item on this agenda. There are other applications currently being processed. It is hoped that either the Scottish Government will change the rules, or the timetable for processing will align with the recommencement of Planning Committee meetings, even if we rely on the remote access power recommended in 2.7. Such remote access will not be suitable for Committee meetings which require planning hearings. If meetings cannot be held, after expiry of time limits it would be open to an applicant to appeal a deemed refusal to Scottish Ministers.

It should also be noted that Members currently have powers to call-in a planning application otherwise delegated to officers. While committees are suspended, this would mean that the application could not be determined until Planning Committee meetings recommence.

- 2.15 Local Review Body- Decisions made by planning officers which are the subject of a planning appeal by way of Notice of Review cannot be determined by officers. In the absence of legislation from the Scottish Government, either appellants will have to wait until the LRB meets to determine their appeal or to appeal a deemed refusal to Scottish Ministers.
- 2.16 Licensing Committee – The Head of Democratic Services has delegated authority to grant certain applications, but not to refuse. The reason for this is that in many cases, particularly relating to suspension of licence, an applicant has a right to be heard. To date this has been a hearing with parties present at the Licensing Committee. However, to comply with the rules of natural justice, this could equally be a determination based on written submissions. In these circumstances it is recommended that Council agree to grant powers to enable the Head of Democratic Services to determine any applications, suspensions, revocations or other business which would normally require a hearing before the Licensing Committee, provided the rules of natural justice, namely a right to a fair hearing, can be satisfied. This would apply to all licensing matters within the remit of the Licensing Committee. This also avoids the risk of applications which would otherwise be refused, being deemed granted after 6 months.
- 2.17 Licensing – Many licences, including those under the Civic Government (Scotland) Act 1982 expire after either a one year or three-year period. In order to relieve pressure on both the trade and the Licensing team it is recommended that the Head of Democratic Services is given authority to exercise powers under paragraph 10(1) of Schedule I of the Civic Government (Scotland) Act 1982 to vary the terms of a licence. This is subject to a duty to consult with the Police and the Licence-holder and could, for example be used to extend the period of any licence which might otherwise expire during the emergency.

- 2.18 Licensing Board- The Quorum for the Board is one half. Unfortunately, Schedule 1 of the Licensing (Scotland) Act 2005 prescribes a number of functions which cannot be determined under delegated powers, only by the Board. It, and regulations made under the Act, also provide for hearings which require personal attendance of applicants or licensees. This makes it very difficult for the officers to make decisions which would otherwise fall to the Board. Arguably there would be less risk of challenge if applications not subject to any objections were granted by officers. However, refusals and suspensions which did not follow proper process would undoubtedly be challenged in court. The Scottish Government have been advised as to the issues and that regulations are required. Any changes to Licensing Board Governance arrangements would have to be made by the Board itself. If steps are identified that would assist in the administration of these licences, consideration will be given to convening a special meeting of the Licensing Board to seek relevant authority.
- 2.19 Appeals Committee – Appeals short of dismissal are currently handled by Officers. It is recommended that the Head of People & Transformation or other Chief Officer is given delegated authority during the emergency to deal with all appeals which would otherwise be heard by the Appeals Committee. This would be subject to such appeals being determined by a senior officer who had no prior involvement in the case. To minimise the risk of infection of parties it is also recommended that power is given to determine such appeals by written submissions, providing all the rules of natural justice relating to fair hearings are complied with.
- 2.20 Community Councils- Community Council elections are due every 4 years and a Community Councillor's term of office is 4 years. Many elections are due to take place in Autumn 2020. It is recommended that Council agree to suspend the operation of the relevant parts of the Scheme of Establishment for Community Councils to extend the term of any Community Council which would otherwise come to an end in 2020, to 30 April 2021, to similarly extend the term of office of any Community Councillor and postpone elections to Spring 2021. We would also permit Community Councils to fill any vacancies remotely, without the need for a meeting to ratify this. The Scheme of Establishment also provides that if a Community Council fails to meet on 6 occasions during the year this needs to be notified to North Ayrshire Council, who can dissolve the Community Council. It is recommended that Council agree not to exercise the power of dissolution in the event that a Community Council does not meet on 6 occasions due to the emergency.
- 2.21 North Ayrshire Integration Joint Board (IJB)– Both the IJB's Chief Officer and other Chief Officers within the IJB have similar powers to the Chief Executive to act in cases of urgency. To date, nothing has been identified which could not be handled under the Chief Officer's delegated powers. The IJB on 19 March also agreed to give its Chief Officer a similar power to that recommended for the Chief Executive in paragraph 2.12. That power to alter governance documents would be with the agreement of the IJB Chair and Vice-Chair and the Chief Executives of the Council and NHS Ayrshire and Arran.

3. Proposals

3.1 It is recommended that the Chief Executive, on behalf of the Council, agrees:

- (1) to the changes to Governance Documents set out in Appendix 1;
- (2) to cancel all meetings of Council and Committees until 30 June 2020, including the Ordinary meeting of Council scheduled for 2pm on 25 March 2020;
- (3) to grant power to the Chief Executive, in consultation with the Leader of the Council, the Leader of the Opposition, the Leader of the Conservative Group and an Independent Member nominated by the Independent Members, to cancel, or rearrange the dates of other meetings, if required due to the outbreak;
- (4) that any meetings which proceed during the current emergency and which are webcast, do not have physical public attendance;
- (5) that non-attendance of Members while meetings are cancelled during the emergency is a reason approved by the authority under Section 35 of the Local Government (Scotland) Act 1973;
- (6) to determine any call-ins from the meeting of Cabinet on 17 March 2020;
- (7) to agree to suspend until 30 April 2021 the operation of those parts of the Scheme of Establishment for Community Councils which state that Community Councils and Community Councillors have a term of 4 years; to extend the term of any Community Council or Community Councillor which would otherwise come to an end in 2020, to 30 April 2021; to allow Community Councils to fill any vacancies remotely; and to postpone Community Council elections due in 2020 to Spring 2021;
- (8) not to exercise the power of dissolution in the event that a Community Council does not meet on 6 occasions due to the emergency, and
- (9) to receive a report reviewing decisions taken under recommendation 1 to 4 at the next Ordinary meeting of Council which is convened following the recommencement of meetings.

4. Implications/Socio-economic Duty

Financial

4.1 The proposals set out in this report are aimed at ensuring effective decision making during the emergency. There are no financial implications of this report as the recommendations aim to address any potential governance issues which might have financial implications.

Human Resources

4.2 Paragraph 2.19 provides a process by which employee appeals which would otherwise go to the Appeals Committee can be handled during the outbreak. Cancellation of meetings also protects Councillors, officers and public who might attend by minimising the risk of infection.

Legal

- 4.3 This report deals with the legal and governance changes required to continue effective decision making during the emergency. Scrutiny of decisions taken by the Chief Executive is through the existing provision in the Scheme of Delegation to Officers which requires decisions taken using the urgency power to be the subject of consultation with the relevant Chief Officer and Portfolio Holder and thereafter to be reported to the relevant Committee.

Equality/Socio-economic

- 4.4 There are no significant equalities, socio-economic or island-proofing impacts. Any such impacts would continue to be assessed as part of specific decisions taken during the emergency.

Environmental and Sustainability

- 4.5 No implications

Key Priorities

- 4.6 Without effective governance and decision making there is a risk to all of the Council priorities. Therefore, this report supports all priorities.

Community Wealth Building

- 4.7 No implications

5. Consultation

- 5.1 There has been consultation with the Executive Leadership Team.

Andrew Fraser
Head of Democratic Services

For further information please contact Andrew Fraser, **Head of Democratic Services**, on **01294 324125**.

Background Papers

- 1 -Standing Orders for Meetings
- 2- Scheme of Administration
- 3- Scheme of Delegation to Officers
- 4- Standing Orders for Contracts
- 5- Financial Regulations
- 6- North Ayrshire Integration Joint Board Scheme of Delegation to Officers
- 7- North Ayrshire Scheme of Establishment for Community Councils

Changes to Governance Documents

1 -Standing Orders for Meetings

Suspend the operation of Standing Order 2.1 until 30 June 2020. This states that “Unless otherwise agreed to by Council, ordinary meetings of the Council shall be held in the Council Chamber, Cunninghame House, Irvine at 2pm on the Wednesday of the sixth week of each six-weekly cycle determined by the Council.”

Add the following provision: -

“8.5 Until 30 November 2020, where the law allows and the Chief Executive confirms that proper facilities are available, a member may be regarded as being present at a meeting if he or she is able to participate from a remote location by a communication link. A member participating in a meeting in this way will be counted for the purposes of deciding if a quorum is present. In the event that there is remote participation, votes will be by roll-call.”

Add the following: -

“22.3 In consultation with the Leader of the Council, the Leader of the Opposition, the Leader of the Conservative Group, an Independent Member nominated by the Independent Members, and the Monitoring Officer, and if required to enable effective decision making or otherwise in relation to the COVID-19 outbreak, to amend the Standing Orders for Meetings, the Scheme of Administration, the Scheme of Delegation to Officers, the Standing Orders for Contracts or the Financial Regulations as is required to meet the circumstance arising”

2- Scheme of Administration- no changes

3- Scheme of Delegation to Officers

Amend paragraph 15 of Section 4 -Chief Executive’s Delegations: -

“To consider and deal with any urgent issues, whether arising during a recess period or otherwise, subject to reporting back to the Council, Cabinet or the appropriate committee at the first available opportunity. This power is to be exercised in consultation with the relevant Chief Officer and the relevant portfolio holder”

Add the following to Section 4 -Chief Executive’s delegation: -

““In consultation with the Leader of the Council, the Leader of the Opposition, the Leader of the Conservative Group, an Independent Member nominated by the Independent Members, and the Monitoring Officer and if required to enable effective decision making or otherwise in relation to the COVID-19 outbreak, to amend the Standing Orders for Meetings, the Scheme of Administration, the Scheme of Delegation to Officers, the Standing Orders for Contracts or the Financial Regulations as is required to meet the circumstance arising.”

To add to the Section 5 delegations granted to the Head of Democratic Services: -

Authority to determine any applications, suspensions, revocations or other business which would normally require a determination by, or a hearing before the Licensing Committee, provided the rules of natural justice, namely a right to a fair hearing, can be satisfied.

To add to the Section 5 delegations granted to the Head of Democratic Services: -

Authority to exercise powers under paragraph 10(1) of Schedule I of the Civic Government (Scotland) Act 1982 to vary the terms of a licence.

To add to the Section 3 General Delegation to Officers authority: -

During the 2020 COVID-19 emergency the Head of People & Transformation and any Chief Officer may deal with all appeals which would otherwise be heard by the Appeals Committee. This is subject to such appeals being determined by a senior officer who had no prior involvement in the case. Power is given to determine such appeals by written submissions, providing all the rules of natural justice relating to fair hearings are complied with.

4- Standing Orders for Contracts- no changes-

5- Financial Regulations- no changes

27March 2020**Emergency Governance Decisions (Covid19 Outbreak)**

Title: Internal Audit Plan 2020-25**Purpose:** To provide information on the proposed Internal Audit plan for 2020-21 and the indicative programme of work for the period 2021-25.**Recommendation:** That the Chief Executive, on behalf of the Council

1. Executive Summary

- 1.1 This report brings forward the proposed Internal Audit Plan for 2020-21 and the indicative plan for 2021-25. A review has been carried out, including consultation with members of the Executive Leadership Team, to identify all service areas which will be subject to audit review.
- 1.2 The audit plan is risk-based and fully utilises the available resource of 621 audit days.

2. Background

- 2.1 The Chartered Institute of Public Finance and Accountancy (CIPFA) / Institute of Internal Auditors (IIA) Public Sector Internal Audit Standards (PSIAS) require the preparation of a risk-based audit plan. This should be fixed for a period of no more than one year.
- 2.2 The PSIAS also requires that the plan should be based on a clear understanding of the organisation's functions and the scale of potential audit areas. The plan should be partly informed by consultation with key stakeholders. The Audit and Scrutiny Committee should approve the Internal Audit plan.
- 2.3 A review has been carried out to identify all areas within the Council that could potentially be subject to Internal Audit work. A number of sources of evidence have been used to identify all the auditable areas and to assess the risk or significance of each one:
- consultation with members of the Executive Leadership Team (ELT);
 - review of the strategic and service risk registers;
 - review of the Council Plan;
 - key issues arising from the External Audit Report on the 2018-19 annual accounts;
 - review of other local authorities' Internal Audit plans; and
 - knowledge and experience of Internal Audit staff.

- 2.4 Appendix 1 to this report contains the full list of auditable areas and provides an indicative programme of work for Internal Audit for the 5-year period from April 2020 to March 2025. In the later years, the allocated days vary slightly from the available resources; this will allow greater flexibility in finalising the detailed audit plan each year. The indicative programme of work will be reviewed each year and may change to reflect the priorities at that time.
- 2.5 From the review at 2.3, a number of new areas have been identified for audit and included within the 5-year plan: State Aid; the Council's Transformation Programme; Community Alarms; CCTV in Council buildings and vehicles; Overtime controls in Facilities Management; and Sustainability.
- 2.6 The risk or significance of each area has been assessed as high, medium or low. Where an area has been identified as having high risk or significance to the Council, Internal Audit will aim to review either all or part of this every 1 to 2 years. Areas of medium risk or significance will be reviewed every 3-4 years. Areas of low risk or significance are not routinely audited but are included in 'reserve lists' each year to be audited if the approved plan is completed or priorities change.
- 2.7 The total available audit time for 2020-21 is estimated at 715 days (2019-20: 702 days). Productive audit time is estimated to be 621 days (2019-20: 610 days) and non-productive time is estimated to be 94 days (2019-20: 92 days).
- 2.8 Appendix 2 contains the detailed audit plan for 2020-21 and indicates which quarter of the financial year it is intended to commence each audit. This may be subject to some change depending on available resources and any requirement to carry out ad-hoc investigation work throughout the year. 20 of the 621 days have been set aside for contingencies.
- 2.9 In order to assist with tracking the performance of Internal Audit against the agreed plan during 2020-21, the undernoted indicators will be used. Performance against these indicators will be monitored quarterly and reported to the Audit and Scrutiny Committee as part of the Annual Report:

Indicator	Actual Q3 2019-20	Target 2020-21
Percentage of auditor time spent productively	86%	87%
Training days per auditor	2.4	3.6
Audits complete in budgeted days	43%	75%
Draft reports issued within 21 days of fieldwork completion	95%	100%
Final reports issued within 14 days of agreement of action plan	100%	100%

- 2.10 Actual performance against the 'audits complete in budgeted days' indicator is significantly below target. This reflects the completion of individual audit assignments rather than the audit plan as a whole; other assignments which have been under budget have compensated. Most of the audits which have been over budget have been only marginally so, although significant additional time was spent on audits of the Kelio time recording system and procurement cards.

3. Proposals

- 3.1 It is proposed that the Chief Executive, on behalf of the Council (a) approves the Internal Audit plan for 2020-21, (b) notes the indicative programme for 2021-25 and (c) agrees the indicators and targets at 2.8 above.

4. Implications/Socio-economic Duty

Financial

- 4.1 None.

Human Resources

- 4.2 None.

Legal

- 4.3 None.

Equality/Socio-economic

- 4.4 None.

Environmental and Sustainability

- 4.5 None.

Key Priorities

- 4.6 The work of Internal Audit helps to support the efficient delivery of the strategic priorities within the Council Plan 2019-2024.

Community Wealth Building

- 4.7 None.

5. Consultation

- 5.1 Consultation has taken place on an individual basis with the Executive Leadership Team during the preparation of the Internal Audit plan.

Laura Friel
Executive Director (Finance and Corporate Support)

For further information please contact **Paul Doak, Senior Manager (Internal Audit, Risk and Fraud)**, on **01294-324561**.

Background Papers

None.

AUDIT UNIVERSE		APPENDIX 1				AUDIT DAYS AVAILABLE	621	621	621	621	621
2020-2021											
							Audit Days				
AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	2020-21	2021-22	2022-23	2023-24	2024-25
Key Corporate Systems	Chief Executives	Customer Relationship Management (CRM) system	Medium	2017-18	Every 3-4 years	15	-	-	15	-	-
Key Corporate Systems	Chief Executives	Accounts Receivable	Medium	2016-17	Every 3-4 years	15	15	-	-	15	-
Key Corporate Systems	Chief Executives	Procurement and Accounts Payable	High	2019-20	Every 1-2 years	20	20	20	20	20	20
Key Corporate Systems	Chief Executives	VAT	Medium	2016-17	Every 3-4 years	15	-	15	-	-	15
Key Corporate Systems	Chief Executives	Treasury Management	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Key Corporate Systems	Chief Executives	General Ledger system	High	2018-19	Every 1-2 years	15	-	15	-	15	-
Key Corporate Systems	Chief Executives	Income Collection (inc. system and establishments)	Medium	2018-19	Every 3-4 years	20	-	20	-	-	-
Key Corporate Systems	Chief Executives	Employee Services - HR/Payroll system and processes	High	2017-18	Every 1-2 years	15	15	-	15	-	15
Other Systems	Chief Executives	Licensing	Medium	2019-20	Every 3-4 years	20	-	-	-	20	-
Other Systems	Chief Executives	Members Allowances and Expenses	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Chief Executives	Revenues and Benefits	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Chief Executives	Capital Monitoring	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Chief Executives	Insurance	Low	2015-16	Reserve list	15	-	-	-	-	-
Other Systems	Chief Executives	Business Continuity	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Chief Executives	Employee Services - Kelio	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Communities	Museums and Heritage	Medium	2014-15	Every 3-4 years	15	15	-	-	-	-
Other Systems	Communities	Library and Information service	Low	2019-20	Reserve list	15	-	-	-	-	-
Other Systems	Communities	Community Facilities booking system	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Payments to Private Nurseries	Medium	-	Every 3-4 years	15	-	15	-	-	15
Other Systems	Communities	Residential Placements (Education/HSCP)	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Communities	Placing Requests	Low	2017-18	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Music Tuition	Low	2019-20	Reserve list	10	-	-	-	-	-
Other Systems	Communities	Supply teachers	Medium	2016-17	Every 3-4 years	15	15	-	-	-	15
Other Systems	Communities	SEEMIS/Click and Go	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Communities	Procurement of Educational supplies	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Communities	PPP / NPD	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Communities	School Funds	Low	2015-16	Reserve list	10	-	-	-	-	-
Other Systems	Council Wide	Agency staff and workers	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Council Wide	Social Media	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Council Wide	State Aid	Medium	-	Every 3-4 years	15	15	-	-	-	15
Other Systems	Council Wide	Transformation	High	-	Every 1-2 years	20	20	-	20	-	20
Other Systems	Health and Social Care Partnership	Criminal Justice	Low	2014-15	Reserve list	15	-	-	-	-	-
Other Systems	Health and Social Care Partnership	Foster care/adoption/kinship carers payments	Medium	2017-18	Every 3-4 years	15	15	-	-	-	15
Other Systems	Health and Social Care Partnership	Self Directed Support	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Health and Social Care Partnership	CM2000 system	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Health and Social Care Partnership	Community based support - Care at Home	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Health and Social Care Partnership	Community based support - Adults and Young People	Medium	2018-19	Every 3-4 years	20	-	-	-	20	-
Other Systems	Health and Social Care Partnership	Aids and Adaptations (including Improvement grants)	Medium	2018-19	Every 3-4 years	15	15	-	-	-	15
Other Systems	Health and Social Care Partnership	Throughcare payments	Medium	2018-19	Every 3-4 years	15	-	-	-	15	-
Other Systems	Health and Social Care Partnership	Community Alarms	Medium	-	Every 3-4 years	15	15	-	-	15	-
Other Systems	Health and Social Care Partnership	Blue Badge Scheme	Low	2017-18	Reserve list	15	-	-	-	-	-
Other Systems	Health and Social Care Partnership	Social Services Clients - financial assessments	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Health and Social Care Partnership	Financial Intervention Orders/Corporate Appointeeships	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Health and Social Care Partnership	Charging for Social Care Services	Medium	2018-19	Every 3-4 years	20	-	20	-	-	-
Other Systems	Health and Social Care Partnership	Carefirst system	Medium	2019-20	Every 3-4 years	20	-	-	20	-	-

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	Audit Days				
							2020-21	2021-22	2022-23	2023-24	2024-25
Other Systems	Health and Social Care Partnership	Integration Joint Board audit days	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Other Systems	Place	Roads - costing system	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Roads - procurement (inc. sub-contracts; materials)	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Roads - stores controls	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Streetscene - Burials and Bereavements service	Low	2019-20	Reserve list	10	-	-	-	-	-
Other Systems	Place	Transport - Fuel controls	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Transport - Journeys and Hires	Medium	2018-19	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Transport - Operations (inc. Fleetwave system; vehicle replacement)	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Waste - Commercial Refuse service	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Other Systems	Place	Waste - Recycling and Landfill Contracts	Medium	2017-18	Every 3-4 years	15	-	15	-	-	-
Other Systems	Place	Funding support to businesses including external compliance	Medium	2016-17	Every 3-4 years	20	-	20	-	-	-
Other Systems	Place	Regeneration	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Planning and building control income	Low	-	Reserve list	10	-	-	-	-	-
Other Systems	Place	Trading Standards	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Place	Environmental Health (inc. FLARE system; FSA audit)	Low	-	Reserve list	15	-	-	-	-	-
Other Systems	Place	Building Services - procurement (inc. sub-contracts and materials)	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Building Services - stores controls	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Building services - systems	Medium	-	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Facilities Management - Commercial Income	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	Facilities Management - Overtime controls	Medium	-	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Facilities Management - Parent Pay system	Medium	2017-18	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	Facilities Management - Procurement	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
Other Systems	Place	Housing - Rental income and arrears (inc. iWorld system)	Medium	2019-20	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	PMI - CCTV in Council Buildings and Vehicles	Medium	-	Every 3-4 years	20	20	-	-	20	-
Other Systems	Place	PMI - Commercial and industrial rents	Medium	2018-19	Every 3-4 years	20	-	-	20	-	-
Other Systems	Place	PMI - HRA Planned maintenance and reactive repairs	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Other Systems	Place	PMI - Procurement and performance management of term contracts	Medium	2018-19	Every 3-4 years	20	-	20	-	-	20
Other Systems	Place	PMI - Property Asset Management (inc. system; maintenance + repairs; sale of land and buildings)	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-
Other Systems	Place	PMI - Property Factoring	Low	2014-15	Reserve list	10	-	-	-	-	-
Other Systems	Place	Sustainability	Medium	-	Every 3-4 years	15	15	-	-	-	15
ICT Auditing	Chief Executives	ICT - Network Controls	Medium	2017-18	Every 3-4 years	20	-	20	-	-	-
ICT Auditing	Chief Executives	ICT - Internet and e-mail Controls	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
ICT Auditing	Chief Executives	ICT - Cyber resilience	High	2018-19	Every 1-2 years	20	20	-	20	-	20
ICT Auditing	Chief Executives	ICT - procurement and desktop support	Medium	2017-18	Every 3-4 years	15	-	15	-	-	15
ICT Auditing	Chief Executives	ICT - assets	Medium	2019-20	Every 3-4 years	20	-	-	-	20	-
ICT Auditing	Chief Executives	ICT - Telecommunications	Medium	2019-20	Every 3-4 years	20	-	-	20	-	-
Governance	Chief Executives	Information Governance and Data Protection	Medium	2016-17	Every 3-4 years	20	20	-	-	20	-
Governance	Chief Executives	Risk Management	Medium	-	Every 3-4 years	15	-	-	15	-	-
Governance	Chief Executives	Health and Safety	Medium	2015-16	Every 3-4 years	15	15	-	-	15	-
Governance	Chief Executives	HR - Maximising Attendance	Low	-	Reserve list	10	-	-	-	-	-
Governance	Chief Executives	Employee Services - Payment of Allowances	Medium	-	Reserve list	15	15	-	-	15	-
Governance	Chief Executives	Leavers and Movers processes	Medium	2018-19	Every 3-4 years	20	-	20	-	-	20
Governance	Chief Executives	Employee Services - Recruitment (inc. Talentlink)	Low	2017-18	Every 3-4 years	15	-	-	-	-	-
Governance	Chief Executives	HR - Workforce Planning (inc. VER/VR schemes)	Medium	2015-16	Every 3-4 years	15	-	15	-	-	-
Governance	Chief Executives	Gifts and Hospitality	Medium	2017-18	Every 3-4 years	10	-	10	-	-	10
Governance	Communities	Locality Planning / CPP	Medium	-	Every 3-4 years	15	-	-	15	-	15
Governance	Council Wide	Employee Services - PVG and Disclosure checking	Medium	2018-19	Every 3-4 years	15	-	-	15	-	-

AUDIT CATEGORY	DIRECTORATE	AUDITABLE AREA	Risk or Significance	Last Audited (since 2014-15)	Audit Frequency	Days per Audit	Audit Days				
							2020-21	2021-22	2022-23	2023-24	2024-25
Governance	Council Wide	Code of Corporate Governance	Medium	2019-20	Every 3-4 years	15	-	-	-	15	-
Governance	Council Wide	Serious and Organised Crime	Low	2015-16	Reserve list	15	-	-	-	-	-
Performance Monitoring	Council Wide	Performance Indicators	Medium	2018-19	Every 3-4 years	20	20	-	-	-	20
Performance Monitoring	Council Wide	Pentana system	Low	-	Reserve list	10	-	-	-	-	-
Regularity Audits	Chief Executives	CAATs testing - Accounts Payable	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Chief Executives	CAATs testing - Payroll	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Regularity Audits	Communities	Outdoor Education	Low	2017-18	Reserve list	20	-	-	-	-	-
Regularity Audits	Communities	Eglinton Country Park	Low	2017-18	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	ASN Schools	Low	2019-20	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	Nursery establishments	Low	-	Reserve list	15	-	-	-	-	-
Regularity Audits	Communities	Primary Schools	Medium	2018-19	Every 3-4 years	30	-	-	30	-	-
Regularity Audits	Communities	Secondary Schools	Medium	2017-18	Every 3-4 years	30	-	30	-	-	-
Regularity Audits	Health and Social Care Partnership	Social Care Establishments	Medium	2017-18	Every 3-4 years	20	20	-	-	-	20
Following the Public Pound	Chief Executives	Community Councils	Low	2019-20	Every 1-2 years	10	10	10	10	10	10
Following the Public Pound	Chief Executives	Footwear and Clothing Grants	Medium	2018-19	Every 3-4 years	10	-	-	-	10	-
Following the Public Pound	Chief Executives	Education Maintenance Allowances (EMAs)	Low	-	Reserve list	10	-	-	-	-	-
Following the Public Pound	Communities	Community Funding	Medium	-	Every 3-4 years	15	15	-	-	-	15
Following the Public Pound	Communities	Parent Council funding	Low	-	Reserve list	5	-	-	-	-	-
Following the Public Pound	Place	Housing - Tenants and Residents Associations	Low	2019-20	Every 1-2 years	2	2	2	2	2	2
Audits not finalised	Council Wide	Audits not finalised in previous year or started early	High	2019-20	Every 1-2 years	20	20	20	20	20	20
Audit Consultancy	Council Wide	Ad-hoc advice	High	2019-20	Every 1-2 years	10	10	10	10	10	10
Audit Consultancy	Council Wide	Project work	High	2019-20	Every 1-2 years	25	25	25	25	25	25
Other Planned Audit Work	Council Wide	Follow up of prior audit work	High	2019-20	Every 1-2 years	15	15	15	15	15	15
Other Planned Audit Work	Council Wide	Audit planning and monitoring	High	2019-20	Every 1-2 years	20	20	20	20	20	20
Other Planned Audit Work	Council Wide	Audit and Scrutiny Committee	High	2019-20	Every 1-2 years	25	26	25	25	25	25
Other Planned Audit Work	Council Wide	Review of Governance documents	High	2019-20	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Development of the Audit Service	High	2019-20	Every 1-2 years	5	5	5	5	5	5
Other Planned Audit Work	Council Wide	Internal Audit self-assessment against PSIAS	High	2016-17	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Internal Audit EQA (assess or being assessed)	Medium	2017-18	Every 3-4 years	10	-	10	10	-	-
Other Planned Audit Work	Council Wide	Grant claims	Low	2019-20	Every 1-2 years	2	2	2	2	2	2
Other Planned Audit Work	Council Wide	Year end accounts (AGS, imprests, etc)	High	2019-20	Every 1-2 years	2	2	2	2	2	2
Contingencies and Investigations	Council Wide	Non-Fraud Investigations	High	2019-20	Every 1-2 years	20	20	20	20	20	20
DAYS ALLOCATED							621	620	640	625	625
DAYS REMAINING							0	1	-19	-4	-4
TOTAL AUDIT DAYS AVAILABLE							621	621	621	621	621

Key Corporate Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Accounts Receivable	Examine controls in the Accounts Receivable system	15			✓		2016-17
Procurement and Accounts Payable	Review a range of controls relating to Procurement and Accounts Payable.	20				✓	2019-20
Employee Services - HR/Payroll system and processes	Examine aspects of the control framework around the HR/Payroll system and associated processes.	15		✓			2017-18
TOTAL AUDIT DAYS		50					

Other Systems	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Museums and Heritage	Review the effectiveness of a range of controls within the Museums and Heritage service.	15				✓	2014-15
Supply teachers	Examine the controls around the Council's use of supply teachers.	15	✓				2016-17
State Aid	Review the Council's compliance with State Aid regulations.	15			✓		-
Transformation	Review the progress made through the Council's Transformation Programme and the outcomes from it.	20				✓	-
Foster care/adoption/kinship carers payments	Carry out a review of fostering, adoption and kinship carer payments made by the Health and Social Care Partnership.	15		✓			2017-18
Aids and Adaptations (including Improvement grants)	Review controls within the Health and Social Care Partnership in relation to Aids and Adaptations.	15			✓		2018-19
Community Alarms	Examine controls in relation to the Community Alarms service provided by the Health and Social Care Partnership.	15				✓	-
Integration Joint Board audit days	Carry out audit work as agreed by the Performance and Audit Committee of the Integration Joint Board.	15			✓		2019-20
Roads - procurement	Examine controls around procurement within the Roads section.	15	✓				2017-18
Transport - Fuel controls	Consider the adequacy of controls around the storage and issue of fuel.	15			✓		2017-18
Building services - Systems	Examine controls within the systems used by Building Services.	15	✓				-
Facilities Management - Parent Pay system	Review the collection of income through the Parent Pay system.	15			✓		2017-18
PMI - CCTV in Council Buildings and Vehicles	Review the controls around the use of CCTV in Council vehicles and buildings.	20	✓				-
PMI - HRA Planned maintenance and reactive repairs	Consider the controls around the programme of planned maintenance and reactive repairs in the Housing Revenue Account.	15			✓		2015-16
Sustainability	Review progress made through the Sustainability agenda in meeting Council and national outcomes.	15		✓			-
TOTAL AUDIT DAYS		235					

ICT Auditing	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
ICT - Internet and e-mail Controls	Examine controls in relation to the new Microsoft Outlook e-mail system.	20		✓			2016-17
ICT - Cyber resilience	Review the Council's response to the threat of cyber attack, which has been identified as a key strategic risk to the organisation.	20				✓	2018-19
TOTAL AUDIT DAYS		40					

Governance	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Information Governance and Data Protection	Review aspects of the Council's information governance and data protection arrangements.	20		✓			2016-17
Health and Safety	Review compliance with the Council's health and safety policies.	15				✓	2015-16
Employee Services - Payment of Allowances	Examine controls around the payment of allowances.	15			✓		-
TOTAL AUDIT DAYS		50					

Performance Monitoring	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Performance Indicators	Provide assurance on the robustness and accuracy of a sample of performance information.	20		✓			2018-19
TOTAL AUDIT DAYS		20					

Regularity Audits	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Accounts Payable transaction testing	Use data analysis software to interrogate the HR/Payroll system and examine any anomalies which arise.	15		✓		✓	2019-20
Payroll transaction testing	Use data analysis software to interrogate the Accounts Payable system and examine any anomalies which arise.	15	✓		✓		2019-20
Social Care establishments	Review financial and other controls within a range of operational establishments managed by the Health and Social Care Partnership.	20	✓				2017-18
TOTAL AUDIT DAYS		50					

Following the Public Pound	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Community Councils	Annual audit of Community Councils accounts' to ensure Council funding is used in accordance with the Council's Scheme of Administration.	10	as required				2019-20
Community Funding	Examine the controls around funding support provided by the Council to a range of community groups.	15	✓				-
Tenants and Residents Associations	Annual audit of the accounts of various Tenants and Residents Associations.	2	as required				2019-20
TOTAL AUDIT DAYS		27					

Other Work	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
Other year audit work	Finalising audits from the 2019-20 audit plan that were not fully complete by the end of March 2020 or starting audits early from the 2021-22 audit plan.	20	✓			✓	2019-20
Audit consultancy: ad-hoc advice	Providing advice to council services in response to ad-hoc queries	10	as required				2019-20
Audit consultancy: project work	Participating in project work to support developments in other council services.	25	as required				2019-20
Follow-up	Follow up of previous audit reports to ensure that appropriate action has been taken.	15	as required				2019-20
Audit planning and monitoring	Preparing audit plans and monitoring progress and performance against plans.	20	as required				2019-20
Audit and Scrutiny Committee	Supporting the Council's Audit and Scrutiny Committee by preparing reports, attending meetings and delivering training for elected members as required.	26	as required				2019-20
Governance documents	Review of governance documents	2	as required				2019-20
Development of the Audit service	Carry out developmental work to further enhance the efficiency of the audit section.	5	as required				2019-20
Internal Audit self-assessment against PSIAS	Undertake a quality assurance programme for Internal Audit in line with the requirements of the Public Sector Internal Audit Standards (PSIAS).	2	as required				2017-18
Grant claims	Certification of expenditure funded by specific grants from external funding bodies	2	as required				2019-20
Annual Accounts	Work in relation to the Council's annual accounts, including stock counts, reviewing imprests and preparing the Annual Governance Statement.	2	✓				2019-20
TOTAL AUDIT DAYS		129					

TOTAL PLANNED WORK	601
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INTERNAL AUDIT RESERVE LIST

	Audit Objective	Days	Q1	Q2	Q3	Q4	Last Audited
School Funds	Review the management of school funds.	10					2015-16
Criminal Justice	Examine a range of controls within the Criminal Justice service.	15					2014-15
Planning and Building Control income	Carry out a review of planning and building control income.	10					-
HR - Maximising Attendance	Review compliance with maximising attendance policies.	10					-
Eglinton Country Park	Carry out a review of controls at Eglinton Country Park.	15					2017-18
Education Maintenance Allowances (EMAs)	Review the administration of Education Maintenance Allowances.	10					-