

Audit and Scrutiny Committee
9 March 2021

At a Meeting of the Audit and Scrutiny Committee of North Ayrshire Council at 10.00 a.m. involving participation by remote electronic means.

Present

Marie Burns, Margaret George, Joy Brahim, Alan Hill, Tom Marshall, Donald Reid and John Sweeney.

In Attendance

R. McCutcheon, Executive Director (Place); R. Arthur, Head of Communities (Communities and Education); E. Currie, Section 95 Officer (IJB)/Principal Manager (Finance) (Health and Social Care Partnership); and P. Doak, Senior Manager (Internal Audit, Risk and Fraud), D. Forbes, Senior Manager (Strategic Business Partner) (Finance), A. Fraser, Head of Democratic Services, and E. Gray and H Clancy, Committee Services Officers (Chief Executive's Service).

Also In Attendance

Karlyn Watt (Deloitte).

Chair

Councillor Burns in the Chair.

1. Declarations of Interest

There were no declarations of interest by Members in terms of Standing Order 10 and Section 5 of the Code of Conduct for Councillors.

2. Minutes

The Minutes of the Meeting of the Audit and Scrutiny Committee held on 12 January 2021 were confirmed and the Minutes signed in accordance with Paragraph 7 (1) of Schedule 7 of the Local Government (Scotland) Act 1973.

3. Supporting North Ayrshire Together – Our Response to the Coronavirus Pandemic and Progress Report (Council Plan Progress Update – Quarter Two 2020-21)

Submitted a report by the Head of Democratic Services on the Council's response to date to the Covid-19 pandemic and performance against the Council Plan 2019-24 as at Quarter Two 2020-21 as set out at Appendix 1 to the report. Appendices 2 and 3 contained an update on the Council Plan Performance Indicators.

Members asked questions and were provided with further information in relation to:

- the status of performance indicator CP_05 which had failed to meet its target in previous years but was not identified as an exception in the update provided due to the data not being published quarterly;

- the area of focus relating to preparations for the UK's withdrawal from the European Union; and
- the success of council officers and employees working collaboratively in the response to the pandemic.

The Committee agreed to (a) note (i) the performance of the Council Plan as at 30 September 2020; and (ii) the Council's response to the Covid-19 pandemic to date; and (b) receive a further update on the Council's response to the Covid-19 pandemic at the next meeting.

4. UK Withdrawal from the European Union (Brexit) Update Report

Submitted a report by the Head of Democratic Services on the current position regarding the UK's withdrawal from the European Union on 31 December 2020.

Members asked a question and received further information in relation to whether a significant number of North Ayrshire residents were expected to establish their settled status rights prior to the deadline on 30 June 2021.

Noted.

5. Internal Audit Reports Issued

Submitted a report by the Head of Finance on the findings of Internal Audit work completed during January and February 2021. Reports on internal audits carried out in respect of Building Services systems and fire safety procedures were set out at Appendix 1 to the report.

Members asked questions and were provided with further information in relation to the measures which were put in place to ensure that version control recommendations were implemented in terms of the Building Services systems audit and that established working practices were updated.

Noted.

6. Internal Audit and Corporate Fraud Action Plans: Quarter 3 Update

Submitted a report by the Head of Finance on the progress made by Council Services in implementing the agreed actions from Internal Audit and Corporate Fraud reports as at 31 December 2020. Details of the five actions that were not completed within the agreed timescales were set out at Appendix 1 to the report.

The Committee agreed (a) to note the current position with the implementation of Internal Audit and Corporate Fraud actions; and (b) to challenge those Services that had not implemented actions within the previously agreed timescales.

7. External Audit Plan 2020/21

Submitted a report by the Head of Finance on the External Audit Plan for 2020/21. The Plan itself was set out at Appendix 1 to the report.

The Senior Manager (Strategic Business Partner) advised the Committee on the following two updates to the report:

- the Financial Implications section of the cover report had been updated for the revised 2020/21 Audit Fee which was confirmed as £310,320, a 2.6% increase from previous year; and
- the External Audit Plan had been finalised and therefore the 'Draft' reference would be removed.

Members asked questions and were provided with further information in relation to:

- how Covid-19 related income, such as funding pots for dispersal, would be presented in the accounts and issues associated with this;
- the 2.6 % increase in the external audit fee and the contributing factors behind this; and
- the Council's continued contribution to Audit Scotland's Performance Audit Best Value staffing costs.

Noted.

8. April to September 2020 Complaint Report

Submitted a report by the Head of Democratic Services on the Council's complaint performance and the volumes and trends of complaints in the first six months of Financial Year 2020 as set out at Appendix 1 to the report.

Members asked questions and were provided with further information in relation to:

- the accuracy of the complaint figures and reports from constituents that, as result of the pandemic, until January 2021 it was not possible to complain about a missed bin collection;
- the difference between reporting an issue and raising a formal complaint and how this might impact the figures reported to the Committee;
- whether any analysis had been carried out on the extent to which current working practices during the pandemic had resulted in complaints being raised; and
- whether there had been any complaints raised by business owners around the non-payment of support grants and the appeal process which would address issues outwith the Complaints process. Officers undertook to provide Committee Members with a briefing paper on this.

Noted.

9. Exclusion of the Public – Para 1

The Committee resolved in terms of Section 50(A)4 of the Local Government (Scotland) Act 1973, to exclude from the Meeting the press and the public for the following item of business on the grounds indicated in terms of Paragraph 1 of Part 1 of Schedule 7A of the Act.

11. Investigation Reports Issued

Submitted a report by the Head of Finance on the investigation reports finalised since the last meeting.

The Committee agreed to approve the recommendations as set out in the report.

The meeting ended at 11.00 a.m.