

# Item 4.1 - Minutes

## Governance, Risk and Best Value Committee

10.00am, Tuesday, 19 March 2019

### Present

Councillors Mowat (Convener), Bird, Booth (substituting for Councillor Main), Jim Campbell, Doggart, Howie, Munro, Olser (substituting for Councillor Lang), Rae and Watt.

### 1. Minute

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#### Decision

To approve the minute of 19 February 2019 as a correct record.

### 2. Outstanding Actions

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Details were provided on the outstanding actions arising from decisions taken by the Committee.

#### Decision

- 1) To agree to close the following Actions:
  - Action 1** – Home Care and Re-ablement Service Contact Time
  - Action 6** – Licensing forum – Update on Review of Constitution and Membership
  - Action 12** – Accounts Commission Local Government in Scotland – Financial Overview 2017/18
- 2) **Action 10** – Delivery of the New Boroughmuir High School – Post-Project Review – to note that the Convener and Vice-Convener were in discussion with officials regarding this matter.
- 3) **Action 11** – Corporate Governance Framework Self-Assessment 2017/18 – to note that the letter from the Convener had been issued and would be circulated to members for information.
- 4) **Action 17 (a) and (b)** – Revenue Monitoring 2018919 – Month Nine Position – to note that briefing notes would be issued to members before the next meeting
- 5) To agree that a Business Bulletin would be implemented for the Committee.

6) To otherwise note the outstanding actions.

(Reference – Outstanding Actions – 19 February 2019, submitted.)

### **3. Work Programme**

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#### **Decision**

To note the Work Programme.

(Reference – Governance, Risk and Best Value Committee Work Programme – 19 February 2019, submitted.)

### **4. Internal Audit Annual Plan 2019-20**

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The draft Internal Audit plan and supporting risk assessment for the period 1 April 2019 to 31 March 2020 was presented.

#### **Decision**

- 1) To approve 2019/20 Internal Audit plan and supporting risk assessment.
- 2) To note that a response was expected from Scott Moncrieff (external audit) to confirm the audits included in the plan where they would either rely upon the work performed by Internal Audit, or work together in partnership. The relevant areas to be updated were highlighted in the draft plan for information.
- 3) To agree that the Housebuilding audit would be brought forward so that it could be completed prior to the completion of the next Local Development Plan.

(Reference – report by the Executive Director of Resources, submitted.)

### **5. Internal Audit (IA) Charter Annual Update**

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The revised Internal Audit Charter for 2019/20 was presented. The charter set out the scope of the Internal Audit function, roles, responsibilities, objectives and reporting structures and was updated and submitted for approval annually.

#### **Decision**

- 1) To approve the refreshed 2019/20 Internal Audit Charter.
- 2) To agree that the Convener would sign the refreshed Internal Audit Charter, together with the Chief Executive and Chief Internal Auditor, evidencing the commitment of all three parties to support Internal Audit in effective delivery of the annual audit plan and 2019/20 annual Internal Audit opinion.

(Reference – report by the Executive Director of Resources, submitted.)

### **6. Internal Audit Update for the Period 22 October 2018 to 15 February 2019 – referral from the Edinburgh Integration Joint Board Audit and Risk Committee**

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The Edinburgh Integration Joint Board (EIJB) Audit and Risk Committee had referred a report on the progress of Internal Audit (IA) assurance activity on behalf of the EIJB

performed by the EIJB's partners (the City of Edinburgh Council and NHS Lothian) IA teams to the Governance Risk and Best Value Committee for information, as a number of the open EIJB IA findings related to operational service delivery for the Health and Social Care Partnership by the Council.

### **Decision**

To note the report.

(Reference –referral from the Edinburgh Integration Joint Board Audit and Risk Committee, submitted.)

## **7. Draft Edinburgh Integration Joint Board Internal Audit Charter 2019/20 – referral from the Edinburgh Integration Joint Board Audit and Risk Committee**

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The Edinburgh Integration Joint Board (EIJB) Audit and Risk Committee had referred a report on the draft EIJB Internal Audit (IA) Charter for 2019/20, to the Governance, Risk and Best Value Committee for information and confirmation that the City of Edinburgh Council would support delivery of the 2019/29 Edinburgh Integration Joint Board (EIJB) IA annual plan and opinion in line with the authority delegated by the EIJB to IA.

### **Decision**

- 1) To note the refreshed 2019/20 Internal Audit (IA) Charter.
- 2) To agree that the Convener would sign the charter to confirm that the City of Edinburgh Council will support delivery of the 2019/29 Edinburgh Integration Joint Board (EIJB) IA annual plan and opinion in line with the authority delegated by the EIJB to IA.

(Reference –referral from the Edinburgh Integration Joint Board, Audit and Risk Committee, submitted.)

## **8. Internal Audit Annual Plan 2018/19 - referral from the Edinburgh Integration Joint Board Audit and Risk Committee**

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The Edinburgh Integration Joint Board (EIJB) Audit and Risk Committee had referred the draft EIJB Internal Audit plan and supporting risk assessment for the period 1 April 2019 to 31 March 2020 to the Governance, Risk and Best Value Committee for information.

### **Decision**

- 1) To note the report.

- 2) To request an update on the Business Bulletin on how to improve the working relationships with the Third and Independent sectors.

(Reference –referral from the Edinburgh Integration Joint Board, Audit and Risk Committee, submitted.)

## **9. External Audit Plan 2018/19**

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The 2018/19 External Audit plan for the Council and its charitable trusts by Scott-Moncrieff was presented.

The external audit plan for review year 2018/19 which outlined the proposed main areas of scrutiny and associated timescales over the coming year was presented.

Representatives from Scott-Moncrieff were in attendance for this item.

### **Decision**

- 1) To note the joint report.
- 2) To note that that periodic updates on the work set out would be provided to the Committee.

(Reference – joint report by the Chief Executive and the Executive Director of Resources, submitted.)

## **10. Annual Treasury Management Strategy 2019/20 – referral from the City of Edinburgh Council**

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The City of Edinburgh Council on 14 March 2019 considered a report on the proposed Treasury Management Strategy for the Council for 2019-20 which included an Annual Investment Strategy and Debt Management Strategy. The report was referred to the Governance, Risk and Best Value Committee for scrutiny.

### **Decision**

To note the report.

(Reference – Act of Council No 9 of 14 March 2019; referral from the City of Edinburgh Council, submitted.)

## **11. Principles of the Local Government Finance Settlement – referral from the Finance and Resources Committee**

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The Finance and Resources Committee had referred a report which provided an overview of the process by which Council-specific revenue grant funding allocations were determined as part of the Local Government Finance Settlement, to the Governance, Risk and Best Value Committee for scrutiny.

### **Decision**

- 1) To note the report by the Chief Executive.

- 2) To agree that the report would be included in the training pack for new Councillors and also uploaded to the Council's website as a useful briefing for members.

(Reference – report by the Chief Executive, submitted)

## **12. Housing Service – Annual External Audit Follow Up**

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Details were provided on the approach being taken to addressing issues raised in the Committee's consideration of the report on the Annual Audit Report to the Council and the Controller of Audit regarding the Council's performance in achieving compliance with the Scottish Housing Quality Standard (SHQS).

### **Decision**

- 1) To note the report by the Executive Director of Place.
- 2) To agree that a workshop/briefing session would be set up for members on housing issues and their complexities and difficulties, with a briefing paper to follow, and that the briefing paper would be uploaded to the Council's website as a useful briefing for members.

(References – report by the Executive Director of Place, submitted)

## **13. The Governance Relationship between the Council and the EIJB**

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The governance relationship between the Edinburgh Integration Joint Board (EIJB), NHS Lothian and the City of Edinburgh Council and the corresponding assurance responsibilities was outlined. Details were also provided on the budget allocation process from the Council and NHS Lothian for delegated functions.

### **Decision**

- 1) To note the report by the Chief Officer, Edinburgh Health and Social Care Partnership.
- 2) To request details on the Ministerial Strategic Group for Health and Community Care - Review of Progress with Integration of Health and Social Care, and the IJB Governance Review, via the Committee's Business Bulletin.

(Reference – report by the Chief Officer, Edinburgh Health and Social Care Partnership, submitted)

## **14. Whistleblowing Annual Report**

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An overview of whistleblowing activity between 1 January and 31 December 2018 was provided.

### **Decision**

To note the report by the Chief Executive.

(References – report by the Chief Executive, submitted)

## 15. Whistleblowing Update

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A high level overview of the operation of the Council's whistleblowing service for the period 1 October to 31 December 2018 was provided.

### Decision

To note the report by the Chief Executive.

(References – report by the Chief Executive, submitted)

## 16. Whistleblowing Monitoring Report

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The Council, in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, excluded the public from the meeting during consideration of the following item of business for the reason that it involved the likely disclosure of exempt information as defined in Paragraphs 1, 12 and 15 of Part 1 of Schedule 7(A) of the Act.

An overview of the disclosures received and investigation outcome reports completed during the period 1 October to 31 December 2018 was provided.

### Decision

- 1) To note the report
- 2) To request a briefing paper on the issues raised during the discussions..

(Reference – report by the Chief Executive, submitted)