

# Item 4.1 - Minutes

## Governance, Risk and Best Value Committee

10.00am, Tuesday, 7 May 2019

### Present

Councillors Mowat (Convener), Main (Vice-Convener), Bird, Jim Campbell, Kate Campbell, Doggart, Lang, Munro, Rae, Watt and Work.

### 1. Minute

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#### Decision

To approve the minute of 19 March 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 9** - Corporate Governance Framework Self Assessment  
2017/18

**Action 11(1)** – Internal Audit: Overdue Findings and Late Management  
Responses as at 23 November 2018

**Action 14(a)** – Revenue Monitoring 2018-19 – Month Nine Position – referral  
from the Finance and Resource Committee

**Action 14(b)** - Revenue Monitoring 2018-19 – Month Nine Position – referral  
from the Finance and Resource Committee

6) To otherwise note the outstanding actions.

(Reference – Outstanding Actions – 7 May 2019, submitted.)

### 3. Work Programme

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#### Decision

To note the Work Programme.

(Reference – Governance, Risk and Best Value Committee Work Programme – 7 May 2019, submitted.)

#### **4. Business Bulletin**

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##### **Decision**

- 1) To request a briefing note providing more detail on how relationships with the third and independent sector were being improved.
- 2) To otherwise note the Business Bulletin.

(Reference – Governance, Risk and Best Value Committee Business Bulletin – 7 May 2019, submitted.)

#### **5. Internal Audit Quarterly Update Report: 26 November 2018 to 29 March 2019**

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Details were provided of Internal Audit (IA) reviews completed as at 29 March 2019, progress with the 2018/19 IA plan and current IA priorities. Three audits were proposed for carrying forward into the 2019/20 annual plan year.

##### **Decision**

- 1) To approve the proposal to carry forward three audits into the 2019/20 plan year.
- 2) To note the outcomes of the completed audits.
- 3) To note progress with the delivery of the 2018/19 Internal Audit (IA) plan and the carried forward 2017/18 audits;
- 4) To note that reporting performance against IA key performance indicators would start in the new 2019/20 IA plan year.
- 5) To note key IA priorities and ongoing areas of focus.
- 6) To recognise the areas of good practice noted in the Public Sector Cyber Action Plan for Cyber Resilience and Street Lights and Road Traffic Signals audits.
- 7) To refer the Developer Contributions audit to the Finance & Resource Committee and Planning Committee for scrutiny.
- 8) To request a briefing note on the Developer Contributions audit, covering how the department assessed works carried out and works which were paid for in kind, how costs of particular items were calculated, and how developers were being assessed equitably.

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

## 6. Internal Audit: Overdue Findings and Late Management Responses as at 25 March 2019

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The current overdue findings arising from Internal Audit (IA) reports and late management responses to draft IA reports were considered. An adjustment had been made to remove 17 open Edinburgh Integration Joint Boards (EIJB) findings that would now be reported separately to the EIJB Audit and Risk Committee. A further adjustment was made to remove 7 open Lothian Pension Fund (LPF) findings that would be reported separately to the Pensions Audit Sub-Committee as the correct governance and oversight mechanism for LPF matters..

### Decision

- 1) To note the status of the overdue Internal Audit (IA) findings as at 25 March 2019.
- 2) To note that a number of draft IA terms of reference and audit reports had not been finalised in line with the timeframes specified in the Internal Audit Journey Map and Key Performance Indicators (KPIs)..

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

## 7. Internal Audit: Overdue Findings – Refreshed Directorate Action Plans

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Details were provided on the refreshed directorate action plans. Of the 39 Internal Audit (IA) findings that were more than 3 months overdue as at 25 March 2019, one had been closed and a further 13 had been passed to IA for review to confirm whether they could be closed. Management had provided refreshed action plans and revised implementation dates for seven findings. Management also confirmed that they would continue to focus on implementing the originally agreed management actions for the remaining 18 findings.

### Decision

To note the refreshed management action plans provided by Directorates to address Internal Audit findings that were more than three months overdue.

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

## 8. Corporate Leadership Team Risk Report

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Committee received an overview of the process by which the Council's risk management framework sought to ensure that risks to, and within, the Council were effectively managed, reviewed, and updated through quarterly Risk and Assurance Committees held at both Directorate and Corporate Leadership Team levels.

## **Decision**

- 1) To note the Corporate Leadership Team Risk Report and the risk management framework, controls and mitigations in operation.
- 2) To agree that a briefing note would be circulated, providing detail on the impact of Brexit and to agree that the most recent Corporate Policy and Strategy Committee Business Bulletin would be circulated to members.
- 3) To ask officers to consider updating the Changes to Decisions risk to include making robust evidence-based decisions in line with Council policies as a key control.

(References – Governance, Risk and Best Value Committee, 19 February 2019 (item 6); report by the Executive Director of Resources, submitted.)

## **9. Capital City Partnership: Progress Update – referral from the Housing and Economy Committee**

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The Housing and Economy Committee had referred the Capital City Partnership (CCP): Progress Update report to the Governance, Risk and Best Value Committee for consideration. The report set out progress that had been made against the objectives and targets detailed within the Service Level Agreement (SLA) between the Council and CCP as part of the multi-partner services that had been established under the auspices of the local Jobs Strategy (Joined up for Jobs). It also highlighted the ongoing changes in the strategic and operational employability environment at national and local level that would require the Economic Service (as client department) to keep the terms of the SLA under review and adapt if necessary to ensure good strategic fit with local need and value for money for the Council.

## **Decision**

- 1) To note the report by the Executive Director of Place.
- 2) To request a Business Bulletin update detailing the work undertaken on Key Performance Indicators that was not included in the report.

(References – Housing and Economy Committee, 21 March 2019 (item 7); referral from the Housing and Economy Committee, submitted.)