

# Minutes

## Governance, Risk and Best Value Committee

10.00am, Tuesday 19 September 2023

### Present

Councillors Campbell (Convener), Cameron (substituting for Councillor Faccenda), Rae (substituting for Councillor Heap), Jenkinson, Kumar, Miller, Mowat, Macinnes (substituting for Councillor Nols-McVey) Rust, Thornley and Younie.

### 1. Minutes

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#### Decision

To approve the minute of the Governance, Risk and Best Value Committee of 1 August 2023 as a correct record.

### 2. Outstanding Actions

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Details were provided of the Outstanding Actions arising from decisions taken by the Committee.

#### Decision

1) To agree to close:

- Action 6(1) – Change Portfolio
- Action 7 – Accounts Commission: Local Government in Scotland – Financial Bulletin 2021/22
- Action 8 – Whistleblowing Annual Report 2022
- Action 9 – Internal Audit Open and Overdue Internal Audit Actions – Performance Dashboard at 31 March 2023
- Action 10(3) – Corporate Leadership Team Risk Report at 20 March 2023
- Action 13 – Internal Audit Update Report: Quarter 4 2022/23

- Action 15 – Workforce Deep Dive – Hard to Fill Roles

2) To otherwise note the remaining outstanding actions.

(Reference – Outstanding Actions September 2023, submitted.)

### 3. Work Programme

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The Committee Work Programme was presented.

#### Decision

To note the Work Programme.

(Reference – Work Programme September 2023, submitted.)

### 4. 2022/23 Internal Audit Annual Report and Opinion

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The 2022/23 Internal Audit Annual Report provided the Governance, Risk and Best Value Committee with a summary of internal audit activity and performance during 2022/23, and an independent opinion on the overall adequacy and effectiveness of the City of Edinburgh Council's governance, risk management and internal control systems for the year ended 31 March 2023.

This included, as requested by the Committee at the August 2023 meeting, a revised management action for finding 2 of the audit of Transitions for Young Adults with a Disability from Children's Services to Adult Social Care completed in May 2023.

#### Decision

- 1) To note the contents of the 2022/23 Internal Audit Annual Report
- 2) To note the revised management action for finding 2 of the audit of Transitions for Young Adults with a Disability from Children's Services to Adult Social Care.
- 3) To note the annual opinion on the adequacy of the Council's governance, risk management and internal control systems.
- 4) Welcomes the narrative based approach, the clear alignment to strategic priorities and the thematic analysis of issues raised in audits against enterprise risks.
- 5) Agrees that directors of Place, Corporate Services and Children, Education and Justice Services will bring a report to GRBV Committee in three cycles which analyses the top five areas of risk associated with issues raised in audits. The

report should set out an understanding of where there may be underlying and thematic weaknesses and what steps directorates are taking to manage risks in these areas.

(Reference – report by the Head of Internal Audit, submitted.)

## **5. Corporate Governance Code Self-Assessment 2022/23**

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The Council's Corporate Governance Code (CGC) is based on the Chartered Institute of Public Finance & Accountancy and Society of Local Authority Chief Executives model framework Delivering Good Governance in Local Government ("the CIPFA/SOLACE framework"). The Council's self-assessment of its compliance with the Code for the financial year 1 April 2022 to 31 March 2023 was presented for scrutiny.

### **Decision**

- 1) To note the Corporate Governance Code Self-Assessment 2022-23.
- 2) To note ongoing development of an effective framework for the Council, with a focus on continuous improvement
- 3) To agree the Improvement Actions set out in the Corporate Governance Code Self-Assessment 2022-23

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

## **6. City of Edinburgh Council – 2022/23 Annual Accounts Audit**

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The report summarised the principal findings arising from the external audit of the Council's 2022/23 financial statements. The corresponding recommendations from

the wider scope and Best Value Assurance aspects of the audit will be reported to the Committee's following meeting on 31 October 2023.

The audit certificate is expected to reflect an unmodified audit opinion on the financial statements and other prescribed matters, with a verbal update provided at the meeting

### **Decision**

- 1) To note that, following the audit process, an unmodified audit opinion is expected to be issued on the Council's annual accounts for 2022/23.
- 2) To refer the audited annual accounts to the Finance and Resources Committee on 21 September for approval and thereafter to Council for noting.
- 3) To note that, following approval by the Finance and Resources Committee, the

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audited annual accounts will be signed and submitted to the external auditor, thereby meeting the statutory deadline of 30 September 2023.

- 4) To note that the external auditor's assessment of the four dimensions of the wider scope audit and progress in implementing recommendations from the Council's Best Value Assurance Review (BVAR) will be reported to the Committee's next meeting on 31 October.
- 5) To note that, once approved, a summarised version of the annual accounts will also be published on the Council's website.

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

## **7. Whistleblowing Update**

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This report provided a high-level overview of the operation of the Council's whistleblowing service for the six-month period 1 January – 30 June 2023.

### **Decision**

- 1) To note whistleblowing activity for the six-month period 1 January – 30 June 2023.

(Reference – report by the Chief Executive, submitted.)