

# Minutes

## Governance, Risk and Best Value Committee

10.00am, Tuesday 9 June 2020

### Present

Councillors Mowat (Convener), Bird, Jim Campbell, Child, Doggart, Miller, Munn, Munro, Rae, Neil Ross (substituting for Councillor Gloyer) and Work (item 4 onwards).

### 1. Minutes

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#### Decision

To approve the minute of the Governance, Risk and Best Value Committee of 18 February 2020 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 3** - Expansion of Early Learning and Childcare from 600 – 1140 hours by 2020. Audit Scotland Report and Risks

**Action 5** – Welfare Reform Annual Report

**Action 8** – Outstanding Actions – Procedure for Oversight of Annual Assurance Statements

**Action 11(1)** - City of Edinburgh Council – Sheltered Housing

**Action 12(2)** – Historic and Outstanding Internal Audits – Health and Social Care

**Action 13** – Corporate Leadership Team Risk Register

**Action 16** – Annual Assurance Schedule - Communities and Families

**Action 19** – Revenue Monitoring 2019/20 - Month Eight Position

**Action 20** – Capital Monitoring 2019/20- Month Eight Position

**Action 21** – Accounts Commission: Local Government in Scotland – Financial Overview 2018/19

- 2) To agree to provide a briefing note on the up-to-date position on Action 2 on the revised set of governance principles between the Governance Risk and Best Value Committee and the EIJB Audit and Risk Committee.
- 3) To agree that if there was a response from the Secretary of State in relation to Action 5 it would be shared in the Business Bulletin.
- 4) To otherwise note the outstanding actions.

(Reference – Outstanding Actions 9 June 2020, submitted.)

### **3. Work Programme**

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- 1) Noted.
- 2) To agree to preface the work programme with the interim remit and role of the Governance, Risk and Best Value Committee, as agreed by the Policy and Sustainability Committee of 28 May 2020.

(Reference – Governance, Risk and Best Value Committee Work Programme 9 June 2020, submitted.)

### **4. Internal Audit: Covid-19 Response**

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An update was provided on Internal Audit's (IA) proposed response to Covid-19 and the impact of these changes on delivery of the 2019/20 IA annual plans and opinions for the City of Edinburgh Council (the Council), and other arm's length external organisations (ALEOs).

#### **Decision**

- 1) To review and approve the Internal Audit Covid-19 response in relation to delivery of the Council's 2019/20 Internal Audit (IA); annual plan and opinion; and open IA findings.
- 2) To review and approve the IA's proposed approach to provide assurance on new processes established and changes to existing service delivery processes in response to Covid-19.
- 3) To note that the Covid-19 response and proposed approach to provision of assurance on new and amended processes was aligned with Public Sector Internal Audit Standards (PSIAS); Institute of Internal Audit (IIA) Covid-19 guidance; and recent guidance provided by the Chartered Institute of Public Finance and Accountancy (CIPFA) and the Internal Audit Standards Advisory Board (IASAB) in relation to conformance with the PSIAS during the Covid-19 pandemic.
- 4) To note that the update on the Council's response to Covid-19 coming to the next meeting of the Governance, Risk and Best Value Committee in July would incorporate an updated risk register including management actions taken over the past three months.

- 5) To agree to circulate the explanatory note on the process for making urgent and non-urgent changes to the Internal Audit Plan, which would allow members to discuss and consider whether this was required to be added to the committee agenda.
- 6) To agree that any overall red rated reports as outlined Appendix 1 of the report would be brought back to committee for scrutiny.
- 7) To agree than any green and amber rated reports as outlined in Appendix 1 of the report would be circulated to members, which would allow members to flag an item for the committee agenda if detailed scrutiny was required.

(Reference – report by the Chief Internal Auditor, submitted.)

## **5. Draft Annual Governance Statement**

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The draft Annual Governance Statement was presented to committee for scrutiny before it was to be finalised and signed by the Chief Executive and Leader of the Council.

### **Decision**

- 1) To agree that the draft Annual Governance Statement was scrutinised by the committee prior to its signing and incorporation into the Council's unaudited financial statements that would be presented to Council for approval on 30 June 2020.
- 2) To authorise the Chief Executive to make any minor changes to the statement considered necessary prior to submission of the financial statements for audit.
- 3) To agree to discuss with Strategy and Communications how the committee could support effective communication of the Council's policies.
- 4) To agree to provide further detail on the process around resolving issues with community councillors.
- 5) To agree to include further information on the issues raised in relation to Council ALEOs and specifically the assurance statement relating to Marketing Edinburgh in the update scheduled to be reported to committee in July.
- 6) To agree the following textual changes:
  - adjust paragraph 1.1 of the Annual Governance Statement to take the second sentence beginning with, "This governance statement provides assurance..." before the first sentence beginning with, "The Covid-19 emergency has meant..."
  - To correct the typo at paragraph 1.21 to read "Development Management Sub-Committee".
  - To remove the second "that" from paragraph 1.27.

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

## 6. Whistleblowing Annual Report

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The fifth full year of operation of the Council's whistleblowing service for the period 1 January – 31 December 2019 was set out.

### Decision

- 1) To note the report.
- 2) To agree that the details of all major investigations shared with GRBV would also be referred to the Committee Convener responsible for the relevant service for their information and scrutiny.

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

## 7. Whistleblowing Update

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A high-level overview was provided of the operation of the Council's whistleblowing service for the quarters 1 October – 31 December 2019 and 1 January – 31 March 2020.

### Decision

To note whistleblowing activity for two quarters 1 October – 31 December 2019 and 1 January – 31 March 2020, due to the cancellation of Governance, Risk and Best Value Committee on 24 March 2020

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

## 8. Whistleblowing Monitoring Update

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The Committee, in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, were requested to exclude 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 was provided of the disclosures received and investigation outcome reports completed during the two quarters 1 October to 31 December 2019 and 1 January to 31 March 2020.

### Decision

To approve the recommendations in the report as set out in the Confidential Schedule signed by the Convener relative to this minute.

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