Audit and Scrutiny Committee

Wednesday, 29 January 2020

NOTICE IS HEREBY GIVEN that a Meeting of the **Audit and Scrutiny Committee** is to be held at **Council Chambers**, **Council Office, High Street, Elgin, IV30 1BX** on **Wednesday, 29 January 2020** at **09:30**.

BUSINESS

Summary of Audit and Scrutiny Committee functions:

Audit Functions - Consider reports from the Council's internal auditor & Audit Scotland concerning Council Functions.
Scrutiny Functions - Scrutinising the policies of the Council and their effectiveness in meeting the action plans of the Council as set out in the Corporate Development Plan and evaluating the actions of Committees in implementing the action plans set out in the Corporate Development Plan.
Performance Monitoring - To receive reports on the performance of and trends within all of the Council's services in terms of service standards and performance information.
Standards - To ensure that the highest standards of probity and public accountability are demonstrated.

Any person attending the meeting who requires access assistance should contact customer services on 01343 563217 in advance of the meeting.

GUIDANCE NOTES

*   **Declaration of Group Decisions and Members Interests -** The Chair of the meeting shall seek declarations from any individual or political group at the beginning of a meeting whether any prior decision has been reached on how the individual or members of the group will vote on any item(s) of business on the Agenda, and if so on which item(s). A prior decision shall be one that the individual or the group deems to be mandatory on the individual or the group members such that the individual or the group members will be subject to sanctions should they not vote in accordance with the prior decision. Any such prior decisions will be recorded in the Minute of the meeting.

**   **Written Questions** - Any Member can put one written question about any relevant and competent business within the specified remits not already on the agenda, to the Chair provided it is received by the Proper Officer or Committee Services by 12 noon two working days prior to the day of the meeting. A copy of any written answer provided by the Chair will be tabled at the start of the relevant section of the meeting. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed.

No supplementary question can be put or answered more than 10 minutes after the Council has started on the relevant item of business, except with the consent of the Chair. If a Member does not have the opportunity to put a supplementary question because no time remains, then he or she can submit it in writing to the Proper Officer who will arrange for a written answer to be provided within 7 working days.

***   **Question Time -** At each ordinary meeting of the Committee ten minutes will be allowed for Members questions when any Member of the Committee can put a question to the Chair on any business within the remit of that Section of the Committee. The Member who has put the question may, after the answer has been given, ask one supplementary question directly related to the subject matter, but no discussion will be allowed.

No supplementary question can be put or answered more than ten minutes after the Committee has started on the relevant item of business, except with the consent of the Chair. If a Member does not have the opportunity to put a supplementary question because no time remains, then he/she can submit it in writing to the proper officer who will arrange for a written answer to be provided within seven working days.

Clerk Name: Caroline Howie
Clerk Telephone: 01343 563302
Clerk Email: caroline.howie@moray.gov.uk

THE MORAY COUNCIL

Audit and Scrutiny Committee

<u>SEDERUNT</u>

Councillor Donald Gatt (Chair)
Councillor Claire Feaver (Depute Chair)
Councillor James Allan (Member)
Councillor Frank Brown (Member)
Councillor Theresa Coull (Member)
Councillor John Cowe (Member)
Councillor Lorna Creswell (Member)
Councillor Tim Eagle (Member)
Councillor Ryan Edwards (Member)
Councillor Marc Macrae (Member)
Councillor Aaron McLean (Member)
Councillor Derek Ross (Member)
Councillor Amy Taylor (Member)

Clerk Name: Caroline Howie
Clerk Telephone: 01343 563302
Clerk Email: caroline.howie@moray.gov.uk

Minute of Meeting of the Audit and Scrutiny Committee

Wednesday, 13 November 2019

Council Chambers, Council Office, High Street, Elgin, IV30 1BX

PRESENT

Councillor James Allan, Councillor Frank Brown, Councillor John Cowe, Councillor Lorna Creswell, Councillor Tim Eagle, Councillor Claire Feaver, Councillor Donald Gatt, Councillor Aaron McLean, Councillor Derek Ross

APOLOGIES

Councillor Theresa Coull, Councillor Ryan Edwards, Councillor Marc Macrae, Councillor Amy Taylor

IN ATTENDANCE

The Chief Executive, the Depute Chief Executive (Education, Communities and Organisational Development); the Head of Governance, Strategy and Performance; the Audit Manager; Ms M Bruce, Audit Scotland and Mrs C Howie as clerk to the meeting.

Also Present

Councillor Shona Morrison (Ex-officio)

1   Chair of Meeting

The meeting was Chaired by Councillor D Gatt.

2   Declaration of Group Decisions and Members Interests *

In terms of Standing Order 20 and the Councillors' Code of Conduct, there were no declarations from Group Leaders or Spokespersons in regard to any prior decisions taken on how Members will vote on any item on the agenda.

3   Minute of Meeting dated 19 June 2019

The Minute of the meeting of the Audit and Scrutiny Committee dated 19 June 2019 was submitted and approved.

4   Written Questions **

The Committee noted that no written questions had been submitted.

5   Accounts Commission Paper - Safeguarding Public Money

A report by the Depute Chief Executive (Education, Communities and Organisational Development) provided Committee with the second in a series of four reports considering the issues raised in a recent Accounts Commission publication relating to the roles of councillors and officers in safeguarding public money.

Councillor Feaver was of the opinion seven years since the last review of the Policy to Combat Fraud, Theft, Bribery and Corruption was too long between reviews and sought the opinion of the Committee on a more regular review.

The Audit Manager agreed seven years was too long for bringing this to Committee however advised there had been only minor changes since the last review. He advised three years was a standard timescale in the Council for reviewing policies.

As no one was otherwise minded the Committee agreed to seek a review of the Policy in three years.

Thereafter the Committee agreed to note the:

    i.   further two aspects of the Accounts Commission report on 'How councils work' entitled 'Safeguarding public money: are you getting it right?'

    ii.   questions in the two checklists covering Fraud and Corruption, and Partnership Working';

    iii.   council has taken a proportionate approach to achieving good governance by seeking to secure appropriate arrangements at optimal cost; and

    iv.   Policy to Combat Fraud, Theft, Bribery and Corruption will be reviewed every three years.

6   Scrutiny Remit of the Committee

Under reference to paragraph 7 of the Minute of the meeting dated 4 December 2018 a report by the Depute Chief Executive (Education, Communities and Organisational Development) provided interim information on discussions that had taken place relating to the scrutiny role of the Audit and Scrutiny Committee.

Councillor Eagle stated he was of the opinion Elected Members should have had more involvement in drawing up the Scrutiny Handbook and moved the Committee not agree the recommendations as written and set up a working group, consisting of the Chair of the Audit and Scrutiny Committee, one further Councillor from the Conservative and Unionist party, one Councillor from the Scottish National party and one Councillor from within the independent Councillors, along with relevant officers, to review and amend the draft Scrutiny Handbook.

Councillor Brown seconded the motion.

Councillor A McLean stated he would support Councillor Eagle's motion if he would include the recommendations at 2.1 i) and ii) of the report as he was of the opinion it was important to note the work already undertaken and sought clarification from Councillor Eagle as to the inclusion of recommendations 2.1 i) and ii) of the report in his motion.

As Councillor Eagle stated he wanted his motion to stand as it was Councillor A McLean moved as an amendment to set up a working group as moved by Councillor Eagle and to agree the recommendations at 2.1 i) and ii) as set down in the report.

Councillor Morrison stated she would second the amendment but was advised that as she was attending in an ex-officio capacity it was permissible for her to take part in discussions but not any votes that may arise.

Thereafter Councillor Cowe seconded Councillor A McLean's amendment.

On a division there voted

For the Motion (7)	Councillors Eagle, Brown, Allan, Creswell, Feaver, Gatt and Ross
For the Amendment (2)	Councillors A McLean and Cowe
Abstentions (0)	

Thereafter the Committee agreed to the establishment of a working group consisting of the Chair of the Audit and Scrutiny Committee, one further Councillor from the Conservative and Unionist party, one Councillor from the Scottish National party and one Councillor from within the independent Councillors, along with relevant officers, to review and amend the draft Scrutiny Handbook.

7   Work of the Internal Audit Section in the Period 1 April 2019 to 30 September 2019

A report by the Depute Chief Executive (Education, Communities and Organisational Development) advised Committee on the work of the Internal Audit Section for the period from 1 April 2019 to 30 September 2019.

In response to a query from the Chair the Audit Manager advised a programme of stock taking was carried out throughout the year within the relevant areas and that the year end stocktaking referred to in the report was an audit review undertaken by the audit team.

Thereafter the Committee joined the Chair in thanking the Audit Manager and his team for the work they undertake on behalf of the Council.

Councillor Creswell sought clarification on the review of the effectiveness of risk management arrangements carried out by the Council's insurers and queried that this had been at no additional cost to the Council.

In response the Audit Manager advised the insurers provided the review as part of the contracted insurance premium.

Thereafter the Committee agreed to:

   i.   note the report; and

   ii.   join the Chair in thanking the Audit Manager and his team for the work they

undertake on behalf of the Council.

8   Local Outcomes Improvement Plan Annual Report

Under reference to paragraph 5 of the Minute of the meeting of the Community Planning Board (CPB) dated 13 February 2018 a report by the Depute Chief Executive (Education, Communities and Organisational Development) informed the Committee of the progress made to the Partnership's first Local Outcomes Improvement Plan (LOIP) and the lessons learned.

Councillor Brown sought clarification on how the CPB could measure success or otherwise of the LOIP if the partnership could not identify objectives.

In response the Depute Chief Executive (Education, Communities and Organisational Development) advised high level objectives were in place e.g. how long people live, income levels etc.; however it would be inappropriate to wait several years to ensure the plan was on track. The Partnership had therefore looked at setting interim objectives but there had been obstacles and this was still being worked upon.

Councillor Brown stated there was nothing in the report to identify what the issues were in relation to school exclusions and sought clarification on why the decision had been taken to re-write the school exclusions policy. He was of the opinion it was inappropriate to change the policy so less pupils would be excluded rather than addressing the behaviour of pupils who would now remain in class and be disruptive to others.

In response the Depute Chief Executive (Education, Communities and Organisational Development) advised she would have to seek further information on what the issues were in relation to school exclusions and further advised that getting a policy correct was a good starting point for dealing with any issues there may be.

Thereafter the Committee agreed to note the:

   i.   progress made on the Partnership's first Local Outcomes Improvement Plan; and

   ii.   lessons learned.

9   Statement of Outstanding Business at November 2019

A report by the Head of Governance, Strategy and Performance asked the Committee to consider progress and timescales in relation to follow-up reports and actions requested by the Committee at previous meetings.

Councillor Creswell sought clarification on why some of the dates in the completed column had passed.

In response the Head of Governance, Strategy and Performance advised these were shown to give information to the Committee as they had been completed since the previous Committee; he advised they would be removed from the list prior to the next Committee.

Thereafter the Committee agreed to note progress and timescales in relation to follow-up reports requested by the Committee.

10   Question Time ***

There were no questions raised.

WRITTEN QUESTIONS

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: ACCOUNTS COMMISSION PAPER – SAFEGUARDING PUBLIC
             MONEY: ARE YOU GETTING IT RIGHT?

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND
             ORGANISATIONAL DEVELOPMENT)

1.   REASON FOR REPORT

1.1   To provide Committee with the third in a series of four reports considering the issues raised in a recent Accounts Commission publication relating to the roles of councillors and officers in safeguarding public money.

1.2   This report is submitted to Committee in terms of Section III (I) (3) of the Council's Scheme of Administration relating to consideration of reports prepared by the Accounts Commission/Audit Scotland.

2.   RECOMMENDATIONS

2.1   Committee is asked to:

i)   note this consideration of a further two aspects of the Accounts Commission report on 'How councils work' entitled 'Safeguarding public money: are you getting it right?'; and

ii)   review and consider council responses to the questions in the two checklists covering 'Councillors' Continuing Personal Development' and 'the roles of Statutory Officers including the Chief Education Officer'; and comment on any matters arising.

3.   BACKGROUND

3.1   In April 2019, the Accounts Commission published its latest report in its series of How Councils Work entitled: Safeguarding public money: are you getting it right?

3.2   The paper is of particular interest to officers and councillors involved with the Audit and Scrutiny Committee given its focus on areas falling within the remit of the committee. These relate to good governance, the management of risk and the importance of maintaining sound systems of internal control. A copy of

the full report is available at: https://www.audit-scotland.gov.uk/uploads/docs/report/2019/nr_190411_hcw_safeguarding.pdf

3.3   The report notes the challenging and changing circumstances that councils are currently facing and the importance, more than ever, of having effective risk management and strong internal controls.

3.4   Key messages from the report are:

- An effective system of internal controls and risk management help councils to safeguard their finances, ensures they implement their policies and helps them to deliver high quality services;

- There are signs from councils' internal auditors and the work of councils' external auditors that standards of internal controls may be strained. Consequences could be serious, the report suggests, including the loss of significant amounts of public money, impacts on services and reputational damage;

- Ultimately councillors are accountable for scrutinising a council's use of public money. Senior officers have the primary responsibility of ensuring internal controls and risk management operate effectively and that a council's internal auditing function provides a valuable and objective view; and

- Councillors should seek assurances from officers that a rigorous system of internal control is in place. Scrutiny and audit committees have leading roles but every committee and councillor has a scrutiny role too.

3.5   The report explores these general issues under eight themes. The theme and the date of its consideration at this committee is summarised as follows:

Theme	Date
Internal controls and risk management	19 June 2019
Fraud and Corruption	13 November 2019
Consequences of weak controls	Planned March 2020
Audit committee	19 June 2019
Partnership working	13 November 2019
Councillors' Continuing Professional Development (CPD)	**29 January 2020**
Roles of Statutory Officers and the Chief Education Officer	**29 January 2020**
Internal audit function	Planned March 2020

The checklists are provided in summary form as **Appendix 1.**

Councillor's Continuing Professional Development

3.6   A strategic audit priority of the Accounts Commission is that councillors have the right knowledge, skills and support to fulfil their role, noting that the public have high expectations of councillors and expect their conduct to be consistently above reproach.

3.6.1 A good general induction process following a local government election, together with additional tailored support e.g. for members of external boards, is recommended. Thereafter the report advocates councillors need sustained on-going Continuous Professional Development to support them in the delivery of their responsibilities around saving public money, and in recognition of the evolving risks and challenges evident in councils.

Statutory Officers and the Chief Education Officer

3.7 The report considers in some detail the roles of the statutory officers, defined as Head of Paid Service (the Chief Executive), the Chief Financial Officer, the Monitoring Officer (Head of Governance, Strategy and Performance), and the Chief Social Work Officer (CSWO).

3.7.1 The scheme of delegation forming part of the council's constitutional documents specifies the main duties delegated to these officers by virtue of the statutory functions they fulfil. The scheme is now outdated following the recent management restructure, and is scheduled for updating in early course.

3.7.2 Particular reference is made in the report to the role of the CSWO in the context of integrated partnership arrangements through the Integration Joint Board. The report stresses the need to ensure the CSWO has the status, capacity and access to other statutory officers and councillors to enable them to fulfil their statutory duties to the council effectively.

3.7.3 All of the foregoing roles are referenced in the Council's Annual Governance Statement that requires to be signed off by the Chief Executive. Separately, the other statutory officers prepare formal annual reports, the Chief Financial Officer through the publication of the council's annual accounts; the others providing comprehensive reporting on the work of the Monitoring Officer and the CSWO. These officers consider the elected members have a good understanding of the roles they fulfil individually within the council.

3.7.4 The Chief Education Officer is not a statutory officer as the relevant legislation has not been implemented, however, the report notes the large share of the council budget utilised by the service, as well as ring fenced funding for issues such as school attainment. The focus in the report is around the Chief Education Officer having a solid understanding of financial management and having sound controls in place across establishments, i.e. to ensure effective utilisation of resources. The council has systems and processes in place to support this requirement, including the Devolved School Management scheme, officers responsible for staffing, and Financial Services staff.

3.7.5 The responsibilities of the Chief Education Officer are nonetheless significant and the current post holder has commented on the breadth of the post and its place in the management structure. In particular, it is noted that the role involves line management of over 100 establishments and officers including the team to support school improvement which is a statutory duty. Likewise the Monitoring Officer has noted the challenges of the wider remit of the role, coupled with fewer staff to whom tasks can be delegated

3.8 The completed checklists covering councillor's continuing professional development and the roles of statutory officers and the Chief Education Officer are provided as **Appendix 2.**

4. **SUMMARY OF IMPLICATIONS**

   (a) **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

   Safeguarding public money supports the ability of the council and its partners to deliver agreed outcomes contained within strategic plans.

   (b) **Policy and Legal**

   Following the management re-structure, revised governance arrangements are under consideration that will include a review of the constitutional documents, the scheme of delegation in particular will need updating to reflect the roles of the statutory officers.

   (c) **Financial implications**

   The report focuses on good governance practices which underpin sound financial management and the use of resources.

   (d) **Risk Implications**

   Having clarity around the roles of senior officers and developing a framework of training and support for elected members supports effective member/officer relationships thereby mitigating risks that may impact on the council's ability to achieve its stated outcomes.

   (e) **Staffing Implications**

   No implications directly arising from this report.

   (f) **Property**

   No implications directly arising from this report.

   (g) **Equalities/Socio Economic Impact**

   No implications directly arising from this report

   (h) **Consultations**

   The Chief Executive, both Depute Chief Executives, Chief Financial Officer and the Monitoring Officer have been consulted and are in agreement with the report where it relates to their area of responsibility.

5. **CONCLUSIONS**

5.1 **The responsibility for good governance, risk management and the maintenance of effective internal controls is with management, with the involvement of other officers in support roles, internal audit in the provision of independent assurances on these topics, and oversight and reporting by the council's appointed External Auditor.**

5.2 **The Accounts Commission report provides useful information on governance, risk and internal control for all elected members and in particular for those who are members of the Audit and Scrutiny Committee.**

Author of Report: Atholl Scott
Background Papers: Accounts Commission paper
Ref: AS /asc/290120

Accounts Commission

Safeguarding Public Money: are you getting it right?

Summary of checklists for councillors

The following questions may help you to think about internal controls and risk management in your council.

Is the answer Yes, Maybe/Partly, or No? Is action required? If so, what action and who by?

Checklist 1. Internal controls and risk management

- Do internal controls link with key corporate and service-level risks?
- Do internal controls apply to both financial and non-financial risks?
- Has the council identified the weakest internal controls?
- Are officers improving weak internal controls and minimising the risks they pose?
- Does internal auditing evaluate controls' effectiveness, and report to the audit committee?
- Does the audit committee take appropriate action?
- Does the council publicly review its system of internal controls annually?
- Is risk management actively led, supported and promoted by councillors and senior officers?
- Does the council have an up-to-date, corporate-level, risk management strategy?
- Does the corporate risk management strategy address the council's risk appetite?
- Does the council have up-to-date corporate-level and service-related risk registers?
- Is risk management embedded in business practices at both corporate and service levels?
- Does systematic evaluation and prioritisation of risks and opportunities lead to timely action?
- Are key risks and action to mitigate them monitored and reported on throughout the year?
- Do officers' reports to committees cover both financial and non-financial risks?
- Is there sufficient, timely training and ongoing support for you and relevant officers?

Checklist 2. Fraud and corruption

- Does the council have a fraud and corruption strategy for all its business, including its partnerships?
- Have cases of fraud and corruption been identified in each recent year?
- Have there been successful prosecutions for fraud or other criminal behaviour?
- Of the money lost to fraud/corruption, what percentage has been successfully recovered?
- Is the whistleblowing policy monitored for take-up; and are concerns acted upon?
- Are staff and other resources for fraud investigation proportionate to risks that the council faces?
- Are all allegations of fraud or corruption risk-assessed, and investigated accordingly?
- Are fraud alerts and good practice shared among council services in a timely way?
- Are there cost-effective measures for recovering money lost to fraud and corruption?
- Does the council actively take part in the National Fraud Initiative and act on its findings?
- Is comprehensive information on fraud and corruption reported to a relevant committee?

- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Checklist 3. Consequences of weak controls

- Which services have been most affected by weak controls, and why?
- Has internal auditing tracked, assessed and reported to a committee on weak controls' impacts?
- Have consequences of weak controls for ongoing service delivery been assessed?
- Could the council do more to anticipate longer-term risk trends, such as cyber-crime?
- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Checklist 4. Audit committee

- Do audit committee councillors have a clear remit that addresses the latest guidance by the Chartered Institute of Public Finance and Accountancy (CIPFA)?
- Does the chair of the committee manage committee meetings effectively?
- Does the chair routinely liaise with the head of internal audit before committee meetings?
- Do the committee's councillors attend routinely, prepare well and challenge officers appropriately?
- Does the committee approve internal audit's annual workplan and reports?
- Can internal audit report to senior officers and the audit committee without fear or favour?
- Do officers provide committee members with timely, well-written and useful reports?
- Do internal audit reports set out comprehensively and clearly what needs to improve, and how?
- Does the committee endorse and track improvements proposed by internal auditing?
- Has the committee identified the top five risks to the council?
- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Checklist 5. Partnership working

- Do the council's governance and internal controls mitigate partnerships' risks to the council?
- Does the council have risk registers concerning its various partnerships?
- What resources (such as staff, buildings and money) does the council contribute to partnerships?
- Does each partnership have a clear purpose and explicit, outcome-based objectives?
- Are governance arrangements for each partnership clear, documented and fit for purpose?
- Does the council apply the code of practice on 'Following the Public Pound' to each arm's-length external organisation?
- Does the council have sound reasons for having a representative on a partnership's board?
- If you sit on a partnership's board, do you appreciate what is required of you and the linked risks?
- Is there good-quality, transparent and publicly accessible performance information?
- Are concerns about risks posed by partnerships escalated suitably within the council?
- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Checklist 6. Councillors' continuing personal development

- After the last election, was the general induction programme for councillors successful?
- Do officers give you good support on knowledge topics (such as internal controls)?
- Do officers give you good support on personal skills (such as chairing meetings)?
- Do you fully understand your roles and duties at council, cabinet, committee and ward levels?
- Have you made good use of the Improvement Service's support and publications?
- Do you have a personalised CPD programme?
- Do you actively participate in, and benefit from, the support made available to you?
- Do officers monitor and understand councillors' take-up of training and development?
- Where you do not engage fully in training and development, how could officers help more?
- Does CPD for councillors help you to be effective in your governance and scrutiny roles?

Checklist 7. Statutory officers and chief education officer

- Are the roles of these officers clearly set out in the council's governance documents?
- Do these officers sit on the corporate management team, or have ready access to it?
- Are these officers sufficiently resourced to discharge their roles and responsibilities?
- Do these officers have the influence needed for ensuring the council operates effectively?
- Do councillors and committees understand how and when to consult these officers?
- Do these officers give helpful, timely, impartial support to councillors and other officers?
- Do these officers have a constructive relationship with the senior management team?
- Do you have confidence in your council's key officers?
- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Checklist 8. Internal auditing function

- Does internal auditing (IA) follow Public Sector Internal Audit Standards and other reputable guidance?
- Is IA objective; free from undue influence; and independent in its thinking, work and reports?
- Is IA suitably located in the council's structure?
- Is IA sufficiently resourced to recruit, retain and develop the staff it requires?
- Is IA free of operational responsibilities that could risk compromising its independence?
- Is IA's work aligned with the council's strategies, objectives and risks?
- Does IA give senior officers and councillors clear, timely, objective, risk-based assurance?
- Does the head of IA have unrestricted access to the chief executive?
- Does the head of IA give committees the information they need to make informed decisions?
- Is there sufficient timely training and ongoing support for officers and councillors, including you?

Accounts Commission Report
Safeguarding public money: are you getting it right?
Extracts from Checklists with council responses

(a)   Councillors' continuing professional development

QUESTION	YES/NO/ PARTLY	RESPONSE
After the last election, was the general induction programme for councillors successful?	Yes	The programme was comprehensive (the first hundred days) and feedback from elected members and officers was positive
Do officers give you good support on knowledge topics (such as internal controls)?	Yes	Briefing sessions are provided on a range of issues; recent emphasis has been on service activity in the context of financial planning.
Do officers give you good support on personal skills (such as chairing meetings)?	Yes	Training has been provided on chairing meetings also on conduct at different types of meetings e.g. appeals committee meetings
Do you fully understand your roles at council, committee and ward levels?	Yes	This was covered as part of the induction using Improvement Service workbooks.
Have you made good use of the Improvement Service's support and publications?	Yes	As above also Improvement Service have hosted workshops for the Admin. Group, and elected members generally e.g. on best value inspections. Its guidance on scrutiny has also been consulted.
Do you have a personalised CPD programme?	Partly	This is an area for development. The need for programme is included in a draft elected member strategy but needs further work.
Do you actively participate in, and benefit from, the support made available to you?	Partly	Participation is for elected members to determine but feedback when sought is generally positive.

Do officers monitor and understand councillors' take up of training and development?	Yes	Statistics are collated and reported to the Corporate Management Team.
Where you do not engage fully in training and development, how could officers help more?	----	Members have not been formally surveyed on this to identify formal training needs; however, officers accommodate requests for briefing sessions on topics as requested.
Does CPD for councillors help you to be effective in your governance and scrutiny roles?	Yes	CPD is recognised as important by councillors to assist them effectively discharge their duties as an elected member at a time of significant change in local government.

Accounts Commission Report
Safeguarding public money: are you getting it right?
Extracts from Checklists with council responses

(b) Statutory Officers and Chief Education Officer

QUESTION	YES/NO/ PARTLY	RESPONSE
Are the roles of these officers clearly set out in the council's governance documents?	Partly	A recent management restructuring exercise means that the scheme of delegation requires updating. This is being taken forward by the Monitoring Officer.
Do these Officers sit on the corporate management team or have access to it?	Partly	The CMT comprises the Chief Executive; two Depute Chief Executives; and the Chief Officer, Health and Social Care. Other statutory officers are employed at second tier (Head of Service level) and have ready access to CMT. The Chief Financial Officer attends CMT monthly to present and participate in financial monitoring.
Are these officers sufficiently resourced to discharge their roles and responsibilities?	Yes , subject to commentary given as response	The management restructure sought to make best use of available resources. This altered the workloads/ portfolios of the statutory officers and ongoing financial and other pressures may impact on how these duties are discharged going forward. This will be monitored in terms of sustainability noting that the changes made were in part driven by the need to make financial savings.
Do these officers have the influence needed to ensure the council operates effectively?	Yes	All statutory officers contribute to CMT/SMT which meets regularly. These meetings consider a wide range of corporate/strategic issues that influence the way forward for the council.

Do councillors and committees understand how and when to consult these officers?	Yes	Statutory officers are confident that elected members understand their roles (see also councillors' CPD).
Do these officers give helpful, timely, impartial support to councillors and other officers?	Yes	
Do these officers have a constructive relationship with the senior management team?	Yes	Statutory officers are an integral part of the Senior Management Team
Do you have confidence in your council's key officers?		This strictly would be for members to comment upon however there is good engagement between elected members and officers and working relationships which indicates a confidence in the work of senior officers
Is there sufficient timely training and ongoing support for officers and councillors, including you?	See separate schedule on Councillors' CPD	

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: ACCOUNTS COMMISSION REPORT – LOCAL GOVERNMENT IN SCOTLAND – FINANCIAL OVERVIEW 2018/19

BY: DEPUTE CHIEF EXECUTIVE (ECONOMY, ENVIRONMENT AND FINANCE)

1.   REASON FOR REPORT

1.1   To provide Committee with information published by the Accounts Commission in its report entitled 'Local Government in Scotland – Financial Overview 2018/19.'

1.2   This report is submitted to Committee in terms of Section III (I) (3) of the Council's Scheme of Administration relating to consideration of reports prepared by the Accounts Commission/Audit Scotland.

2.   RECOMMENDATION

2.1   The Audit and Scrutiny Committee is asked to consider and note Audit Scotland's Financial Overview report for 2018/19.

3.   BACKGROUND

3.1   The Accounts Commission published its annual overview report on local government finance for 2018/19 in December. Covering all 32 councils, it provides useful comparative information, albeit presenting common themes associated with increasing service demand and financial challenge and uncertainty. A copy of the report can be found at https://www.audit-scotland.gov.uk/uploads/docs/report/2019/nr_191217_local_government_finance.pdf

Key Messages - Councils

3.2   In 2018/19, Scottish council revenue income totalled £17.7 billion, an increase from 2017/18 (£17.3 billion). Scottish Government revenue funding remains the most significant source of income and this increased by 1.1 per cent in cash terms in 2018/19, a 0.7 per cent decrease in real terms. Since 2013/14, Scottish Government funding to councils has reduced by 7.6 per cent in real

terms. A growing proportion of Scottish Government revenue funding to councils is committed to national policy initiatives. This reduces the flexibility councils have for deciding how they plan and prioritise the use of funding to respond to local circumstances.

3.3   In 2018/19, across all councils, the funding gap was three per cent of total budget. Councils planned to manage this primarily through savings, though a shortfall in savings achieved meant that more of the funding gap was met from reserves than planned. Councils are increasingly drawing on their revenue reserves. The net draw on revenue reserves in 2018/19 was £45 million. The report notes that twenty-three councils have reduced their general fund reserves over the last three years.

3.4   Capital expenditure increased by £62 million (2.3 per cent) to £2.75 billion, with more spent on housing and less on education.

3.5   All councils have medium-term financial planning covering three years or more. Long-term financial planning has not improved since last year and more progress is needed.

3.6   Councils have made preparations for EU withdrawal but there are many potential implications that cannot be anticipated in financial planning.

Key Messages – Integration Joint Boards (IJBs)

3.7   A majority of IJBs struggled to achieve break-even in 2018/19, either recording a deficit or relying on additional funding from partners. IJBs manage services funded by councils and NHS boards, and spent £8.8 billion in 2018/19. The budget gap across Scotland in the same period was £208m due to service demands.

3.8   Around a third of the IJBs failed to agree a budget with their partners for the start of the 2019/20 financial year.

3.9   Medium-term financial planning is improving but no IJB had a financial plan that extended for more than five years. A focus on developing longer-term financial planning is required by IJBs.

3.10   Over a third of IJB senior staff have changed during 2018/19.

Local Context in Moray

3.11   Moray Council in its financial planning process anticipates further pressures on revenue funding and has established an Improvement and Modernisation programme to mitigate the effects of this in future years. This looks at new ways of working as a means of generating efficiencies.

3.12   The programme is an important element in the council's plans to avoid indenting further on reserves. The national report noted the potential for this Council to fully utilise its reserves within a five year period, while acknowledging the council itself had reported in its budget planning papers that this was not sustainable. Currently, it is forecast that a further £2 million

will be required from reserves for 2019/20. The proportion of uncommitted general fund reserves to net annual revenue at 31 March 2019 varied from around 1% to around 7%. In Moray the relevant figure was just over 5%. Moray had the highest rate of depletion of general fund over the last three years of any Scottish council.

3.13 The council's capital plans also have prominent expenditure relative to new build council housing and in respect of the school estate, as well as capital spend in other areas including the NESS energy from waste project and vehicle replacement programmes. Quarterly progress on spend against plan is provided to Council or the relevant service committee.

3.14 A detailed report on longer term financial planning was considered at a meeting of the Council on27 November 2019 (para 14 of the draft Minute refers). The report recommended that the financial planning would be aligned to the corporate plan priorities and as such requires further work to enable it to be finalised. The report considered a number of scenarios taking an optimistic, mid-range and pessimistic view of costs pressures, and illustrated the many variables that may impact on future funding of services.

3.15 EU withdrawal is one such variable, and information known at this time is provided in a separate paper on the agenda for this meeting.

3.16 Moray Council's funding to Moray Integration Joint Board (MIJB) for Health and Social Care was £40.99 million in 2018/19. The council's share of the deficit funding required by MIJB in 2018/19 was £0.441 million. In response to the deficit in 2018/19 MIJB have approved a recovery plan, however, current projections for 2019/20 are for a continued overspend against budget.

4.   **SUMMARY OF IMPLICATIONS**

(a) **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

Aligning longer term financial planning with the corporate plan will give focus to the key priorities of the council.

(b) **Policy and Legal**

Policy and legal implications would arise should the council be unable to set a balanced budget and the Accounts Commission report highlights challenges that all councils are likely to face to a greater or lesser extent as they seeks to meet the needs of their communities.

(c) **Financial implications**

No implications directly arising from this report.

(d) Risk Implications

Elevated risks are evident in Councils' financial management arrangements; these apply across Scotland within the issues raised in the national report.

(e) Staffing Implications

No implications directly arising from this report.

(f) Property

No implications directly arising from this report.

(g) Equalities/Socio Economic Impact

No implications directly arising from this report.

(h) Consultations

The Internal Audit Manager has been consulted and has contributed to the report where it relates to his area of responsibility.

5. CONCLUSION

5.1 This report provides Committee with key messages from Audit Scotland's Local Government in Scotland Financial Overview 2018/19 report.

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: AUDIT SCOTLAND BRIEFING PAPER – PREPARING FOR WITHDRAWAL FROM THE EUROPEAN UNION

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND ORGANISATIONAL DEVELOPMENT)

1.   REASON FOR REPORT

1.1   To provide Committee with information provided by Audit Scotland in a briefing paper entitled 'Preparing for Withdrawal from the European Union.'

1.2   This report is submitted to Committee in terms of Section III (I) (3) of the Council's Scheme of Administration relating to consideration of reports prepared by the Accounts Commission/Audit Scotland.

2.   RECOMMENDATIONS

2.1   **Committee is asked to:**

i)   **consider this latest publication by Audit Scotland on preparing for withdrawal from the European Union (EU), noting that Audit Scotland has concluded that, across the public sector, preparations for withdrawal from the EU have been reasonable and proportionate given the level of uncertainty; and**

ii)   **note that although the 'no deal' scenario planned for has been avoided for now, uncertainty will remain as the departure date passes and changed arrangements are negotiated. The council will continue to work with Scottish Government and partners to ensure the impact of any changes are mitigated where these are within its control.**

3.   BACKGROUND

3.1   At a meeting on 24 April 2019, the Audit and Scrutiny Committee considered a report by the Chief Executive on Brexit preparedness (para 9 of the Minute refers). The report was based on an Audit Scotland paper published in October 2018 and on information made available by Scottish Government. The report considered Brexit planning under the themes of People Issues, Finance Issues, and Rules and Regulations.

3.2   Following consideration the Committee agreed to note the work the council had done to assess the potential impacts of Brexit, acknowledging the uncertainty that prevailed and would continue while negotiations were ongoing between the EU and UK Government. On this basis, it was agreed that the council would continue to monitor national developments and take a proportionate risk based approach to mitigate any issues prevailing where these fall within the remit of the council.

Audit Scotland briefing - December 2019

3.3   Audit Scotland's recent briefing paper on EU withdrawal is available at https://www.audit-scotland.gov.uk/uploads/docs/report/2019/briefing_191216_eu_withdrawal.pdf The briefing paper notes the UK Government's intention to leave the EU at the end of January 2020, (now likely to proceed) and refers again to the considerable uncertainty about the longer term implications of doing so.

3.4   The paper draws on a range of sources including Audit Scotland's knowledge of the public sector and on published material including the information referred to in its earlier report. It also suggests questions for public bodies to ask themselves about their on-going preparations for EU withdrawal.

3.5   While the paper references the public sector as a whole, the main costs in preparing for an anticipated 'no deal' Brexit have been incurred by Scottish Government. The appendix to the paper notes that over the past three years, UK Government has allocated a total of £98.6 million to Scottish Government to manage the costs of preparing for EU withdrawal.

3.6   Of this amount £70.9 million covered 'approved spend' by Scottish Government on staff costs, administrative support and legal fees and £17 million was allocated as Police funding. The remaining £10.7 million was spread across eight further areas with £1.6 million made available as Local Authority coordination funding (a sum of £50,000 per local authority) for ongoing local coordination work on EU exit preparedness arrangements.

3.7   Given this funding apportionment, the initial focus of the briefing paper is on the work of Scottish Government; notably on the overview of its preparedness contained within a Scottish Government report published in October 2019. This grouped the potential impacts of leaving the EU under a 'no deal' scenario using six risk areas:

•   Managing civil contingencies including the movement of transport and supply of goods
•   Protecting vulnerable communities
•   Supporting businesses and the economy
•   Supporting the rural economy including fisheries, agriculture and the environment.
•   Making labour market interventions to support employability and skills
•   Protecting citizens' rights and internal connections

3.8   Overall, Audit Scotland has concluded that the Scottish Government's preparations for withdrawal from the EU were reasonable and proportionate given the level of uncertainty.

3.9   Within the wider public sector, which includes councils, similar conclusions were reached, although the briefing paper also highlighted that:

- Preparing for withdrawal from the EU during 2019 diverted management attention and resources across the public sector.
- Withdrawal from the EU has the potential to compound existing pressures that the wider Scottish public sector is facing.
- As before, the uncertainty over how the UK will leave the EU has meant there has been only limited consideration of the longer term implications for the Scottish public sector.

Looking forward – future plans

3.10   The briefing paper raises a number of questions (eight in all) that public bodies should consider in ongoing planning for EU withdrawal. Some of these are specific around financial planning, staffing and supply chains, others continue the general theme of the need to identify and manage any risks that are identified in a proportionate manner.

3.11   This council has maintained a watching brief on potential issues with the Corporate Management Team being updated as required. A briefing was also provided to elected members by the Chief Executive which referenced scenarios that may or may not unfold depending on how negotiations progress. There is a need to balance a level of preparedness with a 'wait and see' approach, recognising that the pace of change may alter after the 31 January departure date.

3.12   The funding referred to in paragraph 3.6 has been used to part fund the emergency planning officer role that was created following the disbanding of the Grampian Emergency Planning Unit. This post was filled on 25 November and will support any work to be co-ordinated by the council following the agreed departure date.

3.13   Scottish government has also allocated £105,980 from the operational contingency fund for no deal preparation costs associated with export certificates within environmental health. The service is presently looking to recruit additional temporary staff to deal with anticipated increased workloads in this area, again this will depend on negotiations that will take place after the departure date.

4. **SUMMARY OF IMPLICATIONS**

   (a) **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

   The issues highlighted in this report may impact on the corporate plan and LOIP, however the extent to which these plans need to be revised (if any) will depend on the terms of the agreement reached between the EU and the UK government.

   (b) **Policy and Legal**

   The council's regulatory framework will be revised if and when required. There are no matters to report at the present time.

   (c) **Financial implications**

   No direct implications from this report although there may be cost impacts in the event of changes in the labour market or an increase in the cost of goods or services purchased from the EU.

   (d) **Risk Implications**

   Brexit is a corporate risk given the potential multiple effects that may impact on the council as a consequence of the UK's departure from the EU. This risk will continue for as long as negotiations are on-going

   (e) **Staffing Implications**

   There may be staffing issues relative to recruitment and retention of non UK EU nationals who may either leave the UK or not migrate into the UK post Brexit. This is considered to be low risk within the council's own staff complement and may have some limited impacts in organisations the council contracts with in the social care sector.

   (f) **Property**

   No implications directly arising from this report.

   (g) **Equalities/Socio Economic Impact**

   These impacts, if any, are unknown at the time of drafting this report.

   (h) **Consultations**

   The Chief Executive, Head of Environmental and Commercial Services, Head of Economic Growth and Development have been consulted and have contributed to the report where it relates to their area of responsibility.

5. **CONCLUSION**

5.1 **The Committee is asked to consider and note the latest Audit Scotland briefing on preparedness for withdrawal from the European Union.**

Author of Report: Atholl Scott
Background Papers: Audit Scotland paper
Ref: AS /asc/29012020

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: WORK OF THE INTERNAL AUDIT SECTION IN THE PERIOD
FROM 1 OCTOBER 2019 TO 31 DECEMBER 2019

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND
ORGANISATIONAL DEVELOPMENT)

1.   REASON FOR REPORT

1.1   The report advises Committee on the work of the Internal Audit Section for the period from 1 October 2019 to 31 December 2019.

1.2   This report is submitted to Committee in terms of Section III (I) (2) and (7) of the Council's Scheme of Administration relating to consideration of reports from the council's Internal Auditor and monitoring delivery of the audit service carried out by internal audit.

2.   RECOMMENDATION

2.1   Committee is asked to consider the contents of this report; seek clarification on any points noted and otherwise note the report.

3.   BACKGROUND

3.1   Public Sector Internal Audit Standards require the internal audit manager to prepare and present reports to committee on internal audit's activity, performance relative to its audit plan and on any other relevant matters.

3.2   In this third quarter of the year progress has been made with a number of planned projects as undernoted:

Departmental Systems – Garden Waste Charges

3.3   While the audit plan calls for a cyclical review of debtors control and invoicing for service charges, income collection is increasingly by on-line means which requires payment in advance of service provision. New for 2019/20 was the charge for collection of garden waste and the audit sought to review the controls around income generation in this area.

3.4   The audit concluded that services had worked well together to have the permit charging scheme in place for the start of the financial year. This enabled the expected income collection target to be achieved, and given the

circumstances the audit trail to account for permit sales was considered to be reasonable. A number of recommendations have been made and accepted by management to further strengthen processes for year 2 – 2020/21. An Executive Summary and Action Plan for this project are provided as **Appendix 1.**

Departmental Systems - Licensing

3.5   This audit also focused on income collection, looking at the licensing activities overseen by both the licensing board and the licensing committee. The processes for granting different types of licences are wide and varied and the audit looked at validation processes, documentation trails, timeliness of processing applications and payment of fees. Procedures were found to be operating well with no backlogs existing at the time of the audit. An Executive Summary and Action Plan for this project are provided as **Appendix 2.**

Departmental Systems - Secondary Schools

3.6   School budgets are centrally determined in terms of the Devolved School Management scheme with budget monitoring supported through financial services, and expenditure on non-payroll costs generally incurred using established procurement procedures. Thus the biggest risk areas tend to be around locally managed school funds, and these are subject to separate annual oversight by internal audit.

3.7   Individual secondary school audits are completed on a cyclical basis and in this period an audit of Milne's High School was carried out. Sound financial procedures were evident within the school. This was the first school audit where extensive use was noted as being made of a recently introduced online income collection system. This had noticeably reduced cash handling and related administrative processes and was found to be working well. An Executive Summary and Action Plan for this project are provided as **Appendix 3.**

Departmental Systems – School Catering Expenditure

3.8   The catering service is looking to expanding its operations through the provision of catering at a number of nursery locations as part of early years' expansion; meantime its principal function is to deliver school meals through kitchens and serveries at all schools across the area. This audit focused on expenditure incurred on staff costs, including procedures for securing absence cover, and also on procurement and cost control over provisions purchased and used. No recommendations were identified in the course of this audit – the Executive Summary detailing the findings is provided as **Appendix 4**.

National Fraud Initiative - Electoral Roll /Council Tax Single Person Discount Comparison

3.9   On an annual basis the council participates in the National Fraud Initiative. After submitting the latest electoral roll and data on households in receipt of the 25% single person discount to the Cabinet Office, data 'matches' are returned that require validation to confirm continuing entitlement to the discount. 906 matches were received in early 2019 and were 100% checked.

Most were satisfactorily explained. 71 discounts were cancelled with some £35,000 being recovered. The process begins again in February 2020 when the updated electoral register is published, and has the effect of optimising council tax income by maintaining the accuracy of the database.

Bus Service Operators' Grant

3.10 The council continues to be eligible to recover a bus service operators' grant through Transport Scotland for eligible journeys undertaken by the Council's internal fleet of buses. The grant is paid per kilometre travelled on eligible journeys e.g. where elderly or disabled passengers are transported or in geographically remote areas covered by the dial a bus scheme. Different rates are applied for low carbon vehicles. The claim was audited for the six month period to 30 September and submitted and paid in the sum of £41,000.

Projects Pending

3.11 Other audit work taken forward in the period included a review of the capital project for the street lighting replacement programme which is progressing well and for the Integration Joint Board, the team looked at the administration of Occupational Therapy stores which provides equipment for social care service users and at the use of the budget for providing adaptations that enable individuals to sustain independent living in their own homes. The operating contracts for Elgin Academy, Elgin High School and Keith Primary were also examined. These projects are well advanced but have still to be concluded at the time of drafting this report.

Internal Audit Performance

3.12 Committee will recall that following the External Quality Assurance (EQA) inspection carried out on internal audit by Fife council in February 2019, a report was published which made a number of recommendations to support service improvement. During the period work was undertaken to address a number of the recommendations made including a review of the audit manual and the fraud etc. policy, updating the job description for the Internal Audit Manager post to reflect current responsibilities, requiring audit staff to formally sign of on their understanding of audit ethics and the Internal Audit Manager now having sight of agendas for Corporate/Senior Management Team meetings and being able to attend as required.

3.13 There is further work to be done in support of the audit planning process for 2020/21 which will soon commence. This will run alongside progression of the remaining items in the current year plan. A full update on progress against the implementation of agreed recommendations from the EQA will be provided to the next meeting of this committee on 25 March 2020.

4.   **SUMMARY OF IMPLICATIONS**

(a)   **Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))**

Internal audit work supports good governance and the delivery of efficient services.

(b)   **Policy and Legal**

No implications directly arising from this report.

(c)   **Financial Implications**

No implications directly arising from this report.

(d)   **Risk Implications**

The independent review of selected systems and procedures mitigates the risk associated with inadequate or ineffective control procedures.

(e)   **Staffing Implications**

No direct implications; there may be implications should an extensive programme of additional scrutiny be developed.

(f)   **Property**

No implications directly arising from this report.

(g)   **Equalities/Socio Economic Impact**

No implications directly arising from this report

(h)   **Consultations**

There have been no direct consultations during the preparation of this report.

5.   **CONCLUSION**

5.1   **This report provides committee with an overview of audit work completed during the three months to December 2019.**

Author of Report: Atholl Scott
Background Papers: Internal Audit files
Ref: AS /asc/29012020

AUDIT REPORT 20'009

GARDEN WASTE PERMITS

EXECUTIVE SUMMARY

On 27 February 2019, at a special meeting of the Council, (para 4 of the minute refers), it was agreed that a £36 annual charge would be introduced for each brown bin containing garden waste. The collection of garden waste is not a statutory duty and a permit system was proposed as part of the council's income maximisation project.

The income target for the charge in 2019/20 was set at £669,000. At the time of preparing this paper in early November 2019, income of £734,000 had been received equating to over 20,300 permits sold, exceeding the target by some £65,000. Thus by this measure alone the project has achieved the intended outcomes.

The audit established that service management had endeavoured to keep procedures as straight forward as possible in order to have the scheme operational from 1 April. As such, permits were not given a control marking, and an external firm was engaged to undertake bulk mailings of information relating to the scheme and to issue permits at the start of the year. Council officers in a number of services then dealt with in year applications and other issues such as lost or damaged permits.

The involvement of these various parties meant it was not possible to effect a full reconciliation between permits issued and income received. However, from the information available it was concluded that noted variances were within acceptable limits, acknowledging that securing a fuller audit trail would add to the costs and complexity of the scheme.

The opportunity now presents to look at what worked well and less well, to tie up any matters outstanding in relation to the current year given that demand is likely to be minimal over the winter period and to make decisions to refine record keeping and improve audit trails as the scheme is taken forward into year 2. A number of recommendations have been made to aid this process.

Moray Council

Internal Audit Section

Recommendations: Garden Waste Permits

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
Key Control: Procedures and practices in place secure appropriate levels of control over income from waste permits, while minimising costs and administrative requirements						
5.1	The contract for purchase of permits needs to be reviewed. Now that a clearer estimate of permits required has been established ideally a single batch of permits could be purchased at lower cost given economies of scale	Medium	Yes	To be reviewed	Admin Officer	Feb 2020
5.2	Should external bulk mailing be used in future years there needs to be a check of invoice charges to ensure these can be linked back to works instructed, and that permits passed to and returned from the mailing firm are accounted for correctly.	Medium	Yes	Systems to be developed by Admin team.	Admin Officer	Jan 2020

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium		Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
5.3	In the current year there appears to be outstanding charges both for printing the final batch of permits and issuing some of the permits and this should be reviewed.	Medium	Yes	To be investigated	Admin Officer	Jan 2020
5.4	Record keeping centrally could usefully be improved by reviewing the documentation held to ensure there is a clearer audit trail comparing permit purchases by the Council and issues either chargeable or, where applicable, free of charge and the reason for same.	Medium	Yes	Systems to be developed by Admin team.	Admin Officer	Jan 2020
5.5	The working group established last year on waste permits should reconvene to consider	Medium	Yes	Already done		Implemented

Moray Council

Internal Audit Section

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low		Lower level controls absent, not being operated as designed or could be improved.
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
	the findings from this report and any other lessons learned that could usefully be taken forward into year 2 of the scheme.					

AUDIT REPORT 20'010

LICENSING

EXECUTIVE SUMMARY

The annual audit plan provided for a review to be undertaken of the collection and accounting arrangements for all licensing fees. This involved a review of two separate strands of licensing activity with the Moray Licensing Board being responsible for liquor and gambling licences, and the Moray Council Licensing Committee dealing with licences covered by the Civic Government (Scotland) Act 1982 and other licensing legislation.

The Moray Licensing Board is separate from Moray Council, although its membership consists of Moray Council members and is responsible for licensing of, for example, premises supplying liquor, management of licensed establishments, occasional events involving liquor supply and gambling premises. There is an income budget for liquor and gambling licences projected at £121,000 per annum.

The Licensing Committee oversees Civic Government and other licensing activity, which covers the licensing of a wide range of operations including taxi vehicles, taxi drivers, window cleaners, street traders, animals, and public entertainment, with an annual income budget of £148,000.

In reviewing the systems and processes for administering and accounting for all licence types, audit work has focused on the study of the consistency of the validation procedures followed for each application, adequacy of documentation trails and timeliness of processing. Decisions on applications have also been reviewed in order to ensure these have been referred to Board or Committee as required or granted by the service under delegated powers. The audit remit has also involved confirming fees are paid for all applications / licence renewals, are levied at the correct rate in accordance with the charging policy and that any non-payment is escalated and appropriately addressed.

The licensing activity which has been subjected to audit is undertaken by Legal & Democratic Services involving licensing solicitors and a small administration and regulation team. Activity in 2019/20 to date has been studied, with reference to 2018/19 where relevant.

The audit review found that overall licensing arrangements are being managed effectively and timeously with only the following areas identified where minor improvements to existing working practices would be welcomed:-

- Personal licences held by liquor premises managers for a ten year period impose a condition of refresher training at a five year interval but, due to resource and system limitations, compliance with this requirement has not been monitored or enforced. Testing is now being undertaken to progress a solution which can strengthen control of this licence stipulation;

- A small number of instances were identified whereby the audit trail of all documentation relating to an application / licence was incomplete. Care should be taken to ensure all communications and relevant information are recorded in the provided document storage element of the licensing system for evidence and reference purposes;

- Periodic monitoring of 'open applications', to ensure valid reasoning exists for any licences applied for and not yet issued, is not undertaken other than for occasional liquor licences which must be administered within a short timeframe. A limited number of cases were identified where applications had been withdrawn / replaced or in one case the licence issued, but the Licensing computer system had not been updated accordingly. A supervisory review of open applications would identify any such issues.

Recommendations: Licensing

No.	Audit Recommendation	Priority	Accepted (Yes/ No)	Comments	Responsible Officer	Timescale for Implementation
		Risk Ratings for Recommendations				
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
Key Control: Applications follow a standard consistent process of validation and approval / refusal which is evidenced and carried out timeously. Application fees collected are in accordance with the charging policy.						
5.01	Responses received in relation to an application consultation, or indeed any relevant document relating to an application, should consistently be filed within the system document storage facility for reference and evidence purposes.	Low	Implemented	Inconsistency has been a historical problem owing to larger than usual turnover of admin staff and covering arrangements. Staffing now on a more permanent basis and processes have been implemented. Activity of admin staff who upload to the Idox document management system will be monitored on an ongoing basis.	Senior Solicitor	
5.02	Consideration should be given to the potential for improvement of referencing of transactions interfaced to the Council's financial ledger in order to allow easier	Low	Yes	Improvements will be investigated and implemented where possible.	Assistant Manager FMS & Banking	31/01/2020

	Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**		**Responsible Officer**	**Timescale for Implementation**
	reconciliation of recorded receipts to licensing applications made.						
5.03	Whilst it is recognised that the status of occasional licences is constantly monitored due to the tight timescale involved with this licence type, a periodic review of 'open' applications of other licence types should be undertaken to ensure all applications have a valid reason for remaining incomplete within the	Low	Implemented	Legal Services have introduced the Enterprise module of Uniform licensing to monitor the status of applications. This indicates the status of outstanding tasks and categories them into red, amber and green. Red is overdue and these can be escalated.		Senior Solicitor	

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low		Lower level controls absent, not being operated as designed or could be improved.
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
	Licensing system.			This is for all licence types and processes are being amended to ensure tasks are monitored more closely.		
Key Control: A process exists for identifying existing licences and their need for renewal at the appropriate timescale. Renewal fees are collected in accordance with the charging policy. Non-payment or non-compliance is escalated as a contravention of licence conditions.						
5.04	Any communication with licence holders regarding outstanding debt should be retained on file to evidence the debt enforcement action taken.	Low	Yes	Annual fees must be paid by certain licence holders and it is an annual labour intensive task to monitor payments and call for the review of licences where fees are not paid. Previously, chase letters have been stored within personal directories but processes are now in place for letters to be stored in the document management system.	Senior Solicitor	31/01/2020

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
5.05	A solution should be implemented at an early date with regard to identifying when refresher training is due for personal licence holders, reminding the licence holder and ensuring appropriate action is taken in the event of non-compliance with this licence condition.	Medium	Yes	Reports are being generated from Uniform although these are proving to be technologically very difficult given the way Uniform records licence holder training. Therefore at the moment this is being manually monitored and chased by Admin whilst ICT work on developing a solution based around email/SMS reminders to licence holders. Delegated power is in place to revoke licences for non compliance.	Senior Solicitor	31/03/2020

AUDIT REPORT 20'012

MILNE'S HIGH SCHOOL

EXECUTIVE SUMMARY

The annual Internal Audit plan for 2019/20 provides for a review to be undertaken of secondary school establishments as part of a rolling programme of audit visits. In consideration of previous secondary school audit coverage undertaken, Milne's High School was selected for review.

The purpose of the audit was to undertake a review of the operation of the Devolved School Management Scheme in terms of allocation of funding and the management of these funds at school level. Consideration was given to how budgets are affected by national, Council and school priorities and an assessment made of the extent to which school management can influence the allocation of financial resources.

In addition to undertaking an overview of how the school develops, monitors and controls its £2.6 million budget, the audit involved a study of the management of the significant staffing costs involved in delivering the curriculum being 87% of the total budget, a review of procurement practices, an examination of the school's administration of income and also confirming accountability for School Fund monies. This audit work has focused on the practices in the current 2019/20 financial year to date and reference made to the full 18/19 year where relevant.

The review has found Milne's High School to be well managed with a sound appreciation held of policies, procedures and financial management processes and an emphasis on administrative control has been demonstrated.

This has been the first school audit visit where extensive use of Ipay, the Council's online payment system, has been seen in administering a range of income sources such as practical subject charges and contributions for trips and activities. This has noticeably reduced both cash handling for the school and the manual administration effort required to record the receipts, whilst retaining a strong audit trail recording the source of amounts collected and sums remaining outstanding.

In terms of issues arising in the course of this audit, these were few in number and categorised as low risk, mainly relating to small improvements which should be made to School Fund administration and reporting.

Moray Council

Internal Audit Section

Recommendations : Milne's High School

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.		Low	Lower level controls absent, not being operated as designed or could be improved.
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
Key Control: Listings of equipment held by the School are kept up-to-date and secure with physical items appropriately identified.						
5.01	The opportunity should be taken at the next annual inventory review to dispose of any items which are no longer of use to the school and record these items as removed in the inventory listing.	Low	Yes	The Supervisory Technician will adhere to this on his annual inventory update from staff. Items will then be removed when identified by departments.	Business Support Officer	31/01/2020

Moray Council

Internal Audit Section

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
Key Control: School Funds are administered in compliance with the School Fund Regulations.						
5.02	The annual School Fund statement should show the reconciliation to the bank statement to verify the activity reported and balances shown are complete and accurate.	Low	Implemented	The statement layout has been amended for the 2019/20 session.	Business Support Officer	
5.03	The cause of the error in compiling the annual statement should be identified to ensure any future statement prepared will reconcile to the cashbook detail and bank statement.	Low	Yes	This will continue to be looked at to identify where the problem has arisen.	Business Support Officer	31/01/2020

Moray Council

Internal Audit Section

Risk Ratings for Recommendations						
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.	
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**
5.04	Significant transactions should be given their own category within the annual school fund statement in order to transparently explain the activity of the fund for the year. Miscellaneous income and expenditure categories should only be used for small non-recurring transactions which do not warrant separate identification.	Low	Implemented	Large amounts have been given their own category within school funds for this academic session.	Business Support Officer	

Moray Council

Internal Audit Section

Risk Ratings for Recommendations							
High	Key controls absent, not being operated as designed or could be improved. Urgent attention required.	Medium	Less critically important controls absent, not being operated as designed or could be improved.	Low	Lower level controls absent, not being operated as designed or could be improved.		
No.	**Audit Recommendation**	**Priority**	**Accepted (Yes/ No)**	**Comments**	**Responsible Officer**	**Timescale for Implementation**	
5.05	Cash Collection sheets should be signed by two officers in verification of the income handled, as per the stated procedure.	Low	Implemented	Administration staff have been reminded that two officers should sign every Cash Collection sheet completed.	Business Support Officer		

AUDIT REPORT 20'014

SCHOOL CATERING EXPENDITURE

EXECUTIVE SUMMARY

The annual Internal Audit plan for 2019/20 provides for a review to be undertaken of the costs incurred in the delivery of the School Catering Service. Traditionally, the service's main function has been the operation of kitchen and servery facilities across the Council's 8 secondary and 46 primary schools; this is now extending to catering for a number of nursery locations, as a result of the early years' expansion programme.

In terms of scale, the main expenditure components are staffing and catering supplies, with budget provisions in the 2019/20 financial year amounting to £2.8 million and £1 million respectively.

The audit involved extensive testing of staffing costs to ensure these are identified, authorised and monitored in line with service needs and, for catering supply costs, assessed procurement arrangements, payments to suppliers in accordance with agreed contract pricing, and consistency of application of established policies and procedures. Budget and performance monitoring and management practices were also covered as part of the review.

In terms of staffing requirements, various service models are in place due to the different catering facilities available at secondary and primary schools; also within the primary school environment, there are school kitchens which cater solely for a single school, kitchens which cook for outlying schools in differing volumes and locations where servery arrangements are in place. This creates varied staffing needs and the audit has studied staffing complements at the individual locations to confirm these align with the established delivery models. In particular it was noted that management information held is sufficiently robust to secure optimum use of staff e.g. for absence cover, and when staff leave the service, care is taken to ensure replacement posts are aligned to current demand. Staffing requirements will continue to alter and require careful management over the coming year with the expansion of catering for the nursery sector.

Catering supplies were also found to be well controlled by use of formalised contractual relationships with suppliers of all food commodities, and audit testing has shown a robust audit trail in terms of documentation of ordering, goods receipt and payment processes. Again, management attention to monitoring of expenditure at each establishment, and the effort applied to resolve any purchasing or supply usage issues arising, was evident and assessed as working as intended.

Item 9

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2017/18 RESULTS

BY: DEPUTE CHIEF EXECUTIVE (EDUCATION, COMMUNITIES AND ORGANISATIONAL DEVELOPMENT)

1. <u>REASON FOR REPORT</u>

1.1 The reason for this report is to present to the Committee benchmarking performance data for the period 2017/18 following publication of national results and national report.

1.2 This report is submitted to Committee in terms of Section III (I) (15) of the Council's Scheme of Administration relating to reviewing how performance information can be used to improve performance and receiving reports on trends within all council services.

2. <u>RECOMMENDATION</u>

2.1 **It is recommended that the Committee considers and notes the Council's performance in terms of informing potential future agenda items.**

3. <u>BACKGROUND</u>

3.1 Local Government Benchmarking Framework data, published in December 2018 informs the National Benchmarking Report. The data is refreshed in March 2019 and again in July 2019 to incorporate the national publication of indicator results.

3.2 The summary (**Appendix 1**) includes -

- a performance summary against Local Government Benchmarking Framework indicators for Moray
- detailed breakdown of results and rankings in the 2 years to 2017/18 for each indicator

3.3 Direct comparison between years is not possible due to the change in the number of indicators, however an assessment of results can be inferred to an

extent. The tables show that there has been an overall decline in performance; with indicator result values having declined to a greater margin (52%) than those that have improved (32%).

3.4   The proportion of indicators where Moray is ranked in the top quartile (ranked 1st – 8th) compared to all other Scottish local authorities has largely remained unchanged from 2016-17. The largest shift has been a decrease in indicators placed in quartile 2 (ranked 9th-16th) and the subsequent increase in indicators placed in quartile 3 (ranked 17th-24th).

3.5   Moray is placed in a comparator group of 8 local authorities to provide more relevant benchmarks. Against comparator authorities Moray has seen a notable decrease in indicators placed in the top quartile (ranked 1st or 2nd), while there has been an increase in indcators placed in the lowest quartile (7th or 8th).

3.6   The following tables summarise the Local Government Benchmarking Framework results for 2017-18 compared against the national and family group context:

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	22 indicators	23 indicators
2nd quartile (9-16)	13 indicators	17 indicators
3rd quartile (17-24)	24 indicators	21 indicators
4th quartile (25-32)	19 indicators	18 indicators
	78 indicators	79 indicators
Rank in Family Group (8 authorities)	2017/18	2016/17
1st quartile (1-2)	21 indicators	27 indicators
2nd quartile (3-4)	15 indicators	14 indicators
3rd quartile (5-6)	15 indicators	17 indicators
4th quartile (7-8)	27 indicators	21 indicators
	78 indicators	79 indicators

Rank in Scotland (32 authorities)	Change between 2016/17 and 201/18
Improved	25 indicators
Worsened	41 indicators
Unchanged	12 indicators
Rank in Family Group (8 authorities)	Change between 2016/17 and 2017/18
Improved	12 indicators
Worsened	33 indicators
Unchanged	33 indicators

3.7   Indicators featuring in the lowest quartile (ranked 25th to 32nd) have been scrutinised in relation to potential improvement by the relevant Service Committees.

4.   SUMMARY OF IMPLICATIONS

(a)   Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))
The council and its partners have agreed set out priorities in the LOIP, with a range of outcome targets included for each of the priorities. It will be important that service committees keep those targets in mind when reviewing the performance data in the national benchmarking results, for two reasons:
1. To recognise that to achieve success the targets might mean weaker performance in non-priority areas; and
2. To consider whether the priorities and targets should be reviewed or amended in light of the information contained within the national benchmarking results.

(b)   Policy and Legal
The Council has a statutory obligation to publish a range of information that will demonstrate that it is securing best value and assist in comparing performance both over time and between authorities where appropriate.

(c)   Financial implications
There are no direct financial implications arising from this report.

(d)   Risk Implications
There are no direct risk implications arising from this report although effective performance management assists in the management of risk.

(e)   Staffing Implications
There are no direct staffing implications arising from this report.

(f)   Property
None.

(g)   Equalities/Socio Economic Impact
An Equality Impact Assessment is not needed because the report is to inform the committee on performance issues.

(h)   Consultations
Heads of Service and Service Managers have been consulted and reports have gone to relevant service committees.

5.   CONCLUSION

5.1   In 2017/18, 45% of Local Government Benchmarking indicator results featured in the top 16 of 32 Scottish councils.

5.2   When compared to national and comparator performance, the majority of indicators have remained within the same ranked position as last year. Generally, any movement has been around quartile 3 where there has been an increase of indicators placed.

Author of Report: Neil Stables (Research and Information Officer)
Background Papers: Held by author
Ref:

Local Government Benchmarking Framework

Benchmarking Overview

2017/18

Contents

2

Preface

All 32 Scottish councils signed up to the Local Government Benchmarking Framework, that provides a common approach to benchmarking, which is grounded in reporting standard information on services councils provide to local communities across Scotland.

The core purpose of local government's efforts through this work is to support all councils to improve their services by working and learning together. By engaging in benchmarking, services will learn how to continue to improve their use of performance information; improve their understanding of variations which affect achievements and enabling the opportunity to share effective service practices across councils. This information is made publically available, so that the public in turn can hold services to account for what is achieved on their behalf. The public are encouraged to use the information to ask questions of services in order to engage with services in the improvement process.

When reading the information, it is important to remember though that councils across Scotland do not have common service structures. Each council has the structure and service arrangements that it believes are the most appropriate and cost effective to support its local community. Equally, all councils report their performance locally within developed and agreed public reporting frameworks. Therefore to ensure comparability across councils, it has been necessary to develop standard service definitions, and standard classifications for spending and performance.

Councils developed a process to drill into the information collated through the Local Government Benchmarking Framework to understand, in more detail, why variations occur. The process was organised around 'family groups' of councils so that councils similar in terms of the type of population that they service (e.g. relative deprivation and affluence) and the type of area in which they serve them (e.g. urban, semi-rural, and rural) can compare. This allows improvements to the benchmarking framework to be identified and good practice to be shared between councils.

The indicators in the Framework cover how much councils spend on particular services, service performance and how satisfied people are with the major services provided. All the information that this report draws upon uses standard definitions and is therefore comparable to a high degree of accuracy.

The indicators in the Local Government Benchmarking Framework are very high level indicators and are designed to focus questions on why variations in cost and performance are occurring between similar councils. They do not supply the answers, those emerge as councils engage with each other to drill down and explore why these variations are happening. That provides the platform for learning and improvement.

Our ambition in undertaking benchmarking is to continue to increase the quality of life and develop the well-being of everyone in Moray.

All of the information generated by the Framework has been placed in a dedicated website mylocalcouncil showing movement on indicators across themes, times and all councils.

Moray appears in the following proposed Benchmarking Family Groups -

People Services	Other Services
Includes education, social work and housing. The benchmarking clubs are based on the average social context of the local authority population (using data from SIMD 2012).	Includes environmental services and culture/leisure services. The benchmarking clubs are based on the dispersion of the local authority population (using data for the Grant-Aided Expenditure indicator for population dispersion).
Angus Argyll & Bute East Lothian Highland Midlothian **Moray** Scottish Borders Stirling	East Ayrshire East Lothian Fife **Moray** North Ayrshire Perth & Kinross Stirling South Ayrshire

The overview of local government benchmarking framework indators in the following pages lists all the indicators recorded against in 2017-18, showing the Moray performance for the past 7 years. As well as showing the performance trend over this period, the level of change is measured against both the base data (2010-11 where available) and the previous years performance data. A percentage change is shown where indicators are financial or numerical, while indicators that are measured as percentages or rates – the change in performance is shown by percentage points.

4

Overview of Local Government Benchmarking Framework Indicator Results

		Moray							Relative Change	
	Indicator Description	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	change base to 17/18	change 16/17 to 17/18
Children's Services	Cost per primary school pupil (£)	4,435	4,398	4,261	4,257	4,400	4,321	4,555	2.5%	5.4%
	Cost per secondary school pupil (£)	5,635	5,654	5,903	6,124	6,451	6,561	6,914	22.8%	5.4%
	Cost per pre-school education place (£)	2,201	1,967	2,009	2,166	2,367	2,420	2,469	9.9%	2.0%
	% of secondary pupils achieving 5 or more awards at Level 5	52	52	58	57	59	59	57	5.0	-2.0
	% of secondary pupils achieving 5 or more awards at Level 6	24	25	29	30	29	30	28	4.0	-2.0
	% of pupils living in the 20% most deprived areas Gaining 5+ awards at Level 5	N/A[2]	N/A[2]	N/A[2]	44	40	55	N/A[2]	-	-
	% of pupils living in the 20% most deprived areas Gaining 5+ awards at Level 6	N/A[2]	N/A[2]	N/A[2]	N/A[2]	N/A[2]	-	N/A[2]	-	-
	Gross Cost of "Children Looked After" in Residential Based Services per child per week (£)	3,173	4,280	5,169	4,297	3,950	4,094	3,606	16.8%	-11.9%
	Gross Cost of "Children Looked After" in a Community Setting per child per week (£)	255	251	254	380	410	443	407	71.2%	-8.2%
	% of children being looked after in the community	84.9	85.1	86.4	86.1	83.6	82.3	78.4	-8.1	-3.9
	% of adults satisfied with local schools (rolling 4 years)			81.1	78.7	74.0	71.7	71.7	-9.4	0.0
	% of pupils entering positive destinations	91.8	94.1	93.9	94.4	92.7	93.5	93.6	1.8	0.1
	Overall average total tariff	760	788	838	870	792	818	791	4.1%	-3.3%
	Overall average total tariff SIMD Quintile 1	547	790	639	611	507	661	599	9.5%	-9.4%
	Overall average total tariff SIMD Quintile 2	592	664	782	693	818	711	701	18.4%	-1.4%
	Overall average total tariff SIMD Quintile 3	675	701	788	790	748	655	673	-3.0%	2.7%
	Overall average total tariff SIMD Quintile 4	830	852	888	944	821	873	862	3.9%	-1.3%
	Overall average total tariff SIMD Quintile 5	1,017	997	1,024	1,048	939	1,073	918	-9.7%	-14.4%
	% of children meeting developmental milestones			76.8	73.3	75.8	82.5	80.7	3.9	-1.8
	% of funded early years provision which is graded good/better	94.3	96.2	100	98.2	96.4	90.6	75.4	-18.9	-15.1
	School attendance (%)		94.2		94.1		94.0		0.1	-0.1 (since 2014-15)
	School attendance rates (LAC, %)		90.8		96.0		91.3		1.3	-4.9 (since 2014-15)
	School exclusion rates per 1,000 pupils		38.0		35.8		33.1		-4.3	-2.7 (since 2014-15)

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Indicator Description	Moray							Relative Change	
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	change base to 17/18	change 16/17 to 17/18
	School exclusion rates per 1,000 looked after children		212.7		100.5		51.2		-84.1	-49.3 (since 2014-15)
	% participation for 16-19 year olds					91.0	89.8	91.2	0.2	1.4
	% of child protection re-registrations within 18 months		3.2	8.2	1.5	4.6	8.2	5.8	2.6	-2.4
	% LAC with more than 1 placement in the last year (Aug-July)	35.2	33.9	25.4	31.1	23.9	25.1	30.6	-4.5	5.5
Corporate Services	Support Services as a % of Total Gross Expenditure	4.5	4.6	4.7	4.3	4.5	4.5	4.6	-0.1	0.0
	% of the highest paid 5% employees who are women	41.6	43.7	45.1	49.7	50.6	51.9	52.7	12.3	0.8
	The gender pay gap (%)					9.1	7.8	6.5	-2.5	-1.2
	Cost of collecting Council Tax per dwelling (£)	15.52	12.54	13.31	10.96	10.11	10.84	9.30	-39.9%	-14.2%
	Sickness Absence days per Teacher	8.0	6.6	6.8	7.0	5.9	5.9	6.4	-30.5%	9.0%
	Sickness Absence days per Employee (non-teacher)	9.89	10.80	10.24	11.88	11.89	10.98	11.54	16.4%	5.1%
	% of income due from Council Tax received by the end of the year	97.3	95.6	95.1	94.4	95.6	95.9	96.7	-0.3	0.8
	% of invoices sampled that were paid within 30 days	85.8	81.9	86.9	88.0	89.8	90.2	89.1	0.1	-1.1
Assets	% of operational buildings that are suitable for their current use	91.9	87.5	93.7	93.7	94.1	94.6	94.8	5.3	0.2
	% of internal floor area of operational buildings in satisfactory condition	49.7	53.5	32.3	32.7	40.8	41.4	52.6	6.0	11.2
Adult Social Work	Home Care costs per hour for people aged 65 or over	21.06	25.53	22.30	23.07	23.11	21.88	24.42	18.5%	11.6%
	Self-Directed Support spend on people aged 18 or over as a % of total Social Work spend on adults	2.9	2.3	3.7	4.0	4.4	13.5	4.4	1.4	-9.1
	% of people aged 65 or over with long term care needs receiving personal care at home	64.2	64.0	62.5	66.5	65.4	65.6	66.1	2.9	0.5
	% of adults receiving any care or support who rate it as excellent or good				75.2	78.4		79.8	4.6	1.4
	% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life (rolling 4 years)				73.3	85.9		78.5	5.2	-7.4
	Residential costs per week per resident for people aged 65 or over (£)	306	320	303	314	327	300	314	-1.0%	4.7%

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Indicator Description	Moray							Relative Change	
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	change base to 17/18	change 16/17 to 17/18
Culture & Leisure	Gross cost per attendance at Sports facilities (£)	2.44	2.61	2.32	2.18	1.90	1.98	1.91	-17.9%	-3.4%
	Cost per Library visit (£)	2.99	3.15	1.85	2.04	1.95	1.42	1.46	-52.7%	2.3%
	Cost of Museums per visit (£)	3.56	4.13	2.89	2.17	2.32	1.88	2.30	-37.3%	22.0%
	Cost of Parks & Open Spaces (£) per 1,000 population	21,484	21,341	15,317	11,435	13,054	13,874	11,213	-53.0%	-19.2%
	% of adults satisfied with Libraries (rolling 4 years)			84.6	80.7	73.7	72.7	70.3	-14.3	-2.3
	% of adults satisfied with Parks and Open Spaces (rolling 4 years)			90.4	93.0	89.7	87.7	83.3	-7.1	-4.3
	% of adults satisfied with Museums and Galleries (rolling 4 years)			58.8	59.0	53.0	51.3	49.7	-9.1	-1.6
	% of adults satisfied with Leisure Facilities (rolling 4 years)			79.2	78.0	74.7	73.0	67.7	-11.5	-5.3
Environmental Services	Net cost per Waste collection per premises (£)		63.86	57.10	56.92	55.02	50.19	49.01	-23.3%	-2.4%
	Net cost per Waste disposal per premises (£)		104.59	93.32	92.99	97.45	100.27	100.27	-4.1%	0.0%
	Net Cost of Street Cleaning (£) per 1,000 population	10,748	8,520	7,732	7,191	7,165	7,817	7,893	-47.5%	1.0%
	Street Cleanliness Score	97.30	99.00	N/A[1]	N/A[1]	N/A[1]	N/A[1]	N/A[1]	-	-
	Cost of Maintenance per Kilometre of Roads (£)	7,584	9,317	6,880	6,210	7,534	6,292	6,627	-16.0%	5.3%
	% of A Class roads that should be considered for maintenance treatment (rolling 2 years)	22.6	22.3	19.3	20.1	24.5	25.2	25.9	2.4	0.7
	% of B Class roads that should be considered for maintenance treatment (rolling 2 years)	21.3	18.9	15.9	17.7	22.5	22.9	23.5	1.0	0.6
	% of C Class roads that should be considered for maintenance treatment (rolling 2 years)	23.5	23.3	21.5	22.2	23.9	21.9	24.9	1.6	3.0
	% of unclassified roads that should be considered for maintenance treatment (rolling 2 years)	30.2	31.3	32.1	33.1	32.7	31.4	31.6	1.1	0.2
	Cost of trading standards and environmental health (£) per 1,000 population	26,890	24,849	24,728	21,740	21,025	20,375	19,952	-34.5%	-2.1%
	Cost of Trading Standards, Money Advice & Citizen Advice (£) per 1,000 population		7,972	8,645	6,416	5,442	5,049	5,220	-34.5%	3.4%
	Cost of environmental health per 1,000 population (£)		16,877	16,083	15,325	15,584	15,327	14,732	-12.7%	-3.9%
	% of total household waste arising that is recycled	44.6	51.9	51.4	54.4	57.4	59.1	57.8	15.4	-1.3
	% of adults satisfied with refuse collection (rolling 4 years)			85.9	87.7	86.7	87.0	87.3	1.4	0.3
	% of adults satisfied with street cleaning (rolling 4 years)			78.0	74.3	69.3	66.0	66.0	-12.0	0.0

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Indicator Description	Moray								Relative Change	
		2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18		change base to 17/18	change 16/17 to 17/18
	Gross rent arrears (all tenants) as at 31 March each year as a % of rent due for reporting year			2.60	2.94	2.44	2.49	2.44		-0.2	-0.1
	% of rent due in the year that was lost due to voids	0.9	0.8	0.6	0.6	0.6	0.5	0.7		0.0	0.1
	% of council dwellings meeting Scottish Housing Quality Standard	86.0	89.1	90.3	94.7	95.9	96.0	95.8		18.7	-0.2
	Average number of days to complete non-emergency repairs			6.1	6.7	6.2	6.4	7.7		24.6%	20.9%
	% of council dwellings that are energy efficient	94.1	94.3	92.4	100	95.9	96.1	95.8		8.9	-0.3
Economic Development	% Unemployed People Assisted into work from Council operated / funded Employability Programmes		4.42	11.23	12.27	2.95	4.15	8.72		4.3	4.6
	Cost per Planning Application	3,098	3,441	2,937	3,053	3,524	3,953	3,732		30.9%	-5.6%
	Average time (Weeks) per Planning Application		14.54	11.34	10.02	7.69	6.95	6.52		-55.1%	-6.1%
	% of procurement spent on local enterprises	28.2	25.7	25.5	23.7	28.5	21.2	25.2		3.4	3.9
	No of business gateway start-ups per 10,000 population			14.0	12.7	14.3	13.7	13.4		-4.5%	-2.7%
	Cost of economic development & tourism per 1,000 population (£)	36,169	35,490	41,803	35,181	39,804	40,698	48,622		-2.1%	19.5%
	Proportion of people earning less than the living wage		22.8	22.7	22.5	22.8	23.7	24.7		1.9	1.0
	Proportion of properties receiving superfast broadband			33	60	76	80	83		50.0	3.0
	Town vacancy rates				12.9	11.9	11.9	9.9		3.0	2.0
	Immediately available employment land as a % of total land allocated for employment porposes in the local development plan				15.4	19.0	22.4	22.4		7.0	0.0

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

2016/17 to 2017/18 Performance Summary

Eight years of standardised data is currently available within the benchmarking framework for the majority of indicators, and this is sufficient to establish trends and comparison in a meaningful way. The table below summarises the changes between 2016/17 and 2017/18 performance and compares Moray performance against our benchmarking comparators and national results for 2017/18.

| | | | 2016/17 | | | 2017/18 | | | | | | | | | | |
---	Data Ref	Indicator Description	Moray	Rank National (32)	Rank Family (8)	Moray	Angus	Argyll & Bute	East Lothian	Highland	Mid-Lothian	Scottish Borders	Stirling	Scotland	Rank National (32)	Rank Family (8)
Children's Services	CHN1	Cost per Primary School Pupil	£4,403	3	1	£4,555	5,080	6,135	4,519	5,174	5,120	4,837	5,246	4,974	5	2
	CHN2	Cost per Secondary School Pupil	£6,685	10	2	£6,914	6,799	9,126	6,242	7,001	6,942	6,658	6,868	6,879	17	5
	CHN3	Cost per Pre-School Education Place	£2,465	1	1	£2,469	3,548	5,027	3,477	4,568	4,296	3,299	5,027	4,463	1	1
	CHN17	% of children meeting developmental milestones	82.5%	2	1	80.7%	80.3	79.5	71.5	63.7	83.4	73.0	76.0	73.6	4	2
	CHN18	% of funded early years provision which is graded good/better	90.6%	23	5	75.4%	97.5	84.0	82.8	89.2	91.4	87.5	100	91.0	32	8
	CHN4	%of Secondary Pupils achieving 5 or more Awards at Level 5	59%	22	6	57%	60	66	64	61	58	64	70	62	27	8
	CHN5	% of Secondary Pupils achieving 5 or more Awards at Level 6	30%	27	7	28%	32	33	36	31	30	37	45	34	29	8
	CHN6	% of Pupils Living in the 20% most Deprived Areas Gaining 5+ Awards at Level 5	55%	3	1	N/A[2]	34	54	31	31	17	37	41	42	-	-
	CHN7	% of Pupils Living in the 20% most Deprived Areas Gaining 5+ Awards at Level 6	N/A[2]	-	-	N/A[2]	12	27	N/A[2]	9	17	20	16	16	-	-
	CHN12a	Overall Average Total Tariff	818	26	7	791	810	893	924	848	832	906	1023	891	29	8
	CHN12b	Overall Average Total Tariff SIMD Quintile 1	661	9	2	599	502	783	488	489	653	579	568	618	16	3

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Data Ref	Indicator Description	2016/17			2017/18										
		Moray	Rank National (32)	Rank Family (8)	Moray	Angus	Argyll & Bute	East Lothian	Highland	Mid-Lothian	Scottish Borders	Stirling	Scotland	Rank National (32)	Rank Family (8)
CHN12c	Overall Average Total Tariff SIMD Quintile 2	711	22	4	701	661	735	725	679	699	619	745	750	21	4
CHN12d	Overall Average Total Tariff SIMD Quintile 3	655	31	8	673	836	877	889	877	847	853	960	896	32	8
CHN12e	Overall Average Total Tariff SIMD Quintile 4	873	30	7	862	868	984	1004	920	965	1040	1131	1016	31	8
CHN12f	Overall Average Total Tariff SIMD Quintile 5	1073	25	5	918	1023	1148	1176	1102	1149	1121	1364	1221	30	8
CHN10	% of Adults Satisfied with Local Schools (2014-17 and 2015-18)	71.7%	26	7	71.7%	77.0	78.0	73.7	78.3	78.7	67.0	76.3	72.3	23	7
CHN19a	School attendance (%)	94.1% (2014/15)	12	5	94.0% (2016/17)	93.7	93.7	93.7	93.4	92.6	94.2	94.1	93.3	10	3
CHN20a	School exclusion rates per 1,000 pupils	35.8 (2014/15)	25	6	33.1 (2016/17)	22.6	15.8	34.1	22.7	44.4	21.5	16.4	26.8	24	6
CHN11	% of Pupils Entering Positive Destinations	93.5%	20	8	93.6%	95.0	95.0	95.4	96.0	94.4	95.7	94.4	94.4	23	8
CHN8a	Gross Cost of "Children Looked After" in Residential Based Services per Child per Week	£4,094	24	8	£3,606	4,817	2,202	1,947	3,379	3,735	3,072	3,386	3,485	19	8
CHN8b	Gross Cost of "Children Looked After" in a Community Setting per Child per Week	£443	30	8	£407	347	314	265	197	340	349	202	328	27	8
CHN9	% of children being looked after in the Community	82.3%	31	8	78.4%	91.6	81.9	86.9	83.5	91.0	87.3	89.4	89.7	30	8
CHN19b	School attendance rates (LAC, %)	96.0 (2014/15)	1	1	91.3 (2016/17)	91.2	91.5	89.4	91.1	89.1	91.3	88.9	91.0	14	2
CHN20b	School exclusion rates per 1,000 looked after child.	100.5 (2014/15)	14	5	51.2 (2016/17)	109.8	0.0	111.6	108.8	135.1	43.9	102.0	80.0	6	3

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

| | Data Ref | Indicator Description | 2016/17 | | | 2017/18 | | | | | | | | | | | |
			Moray	Rank National (32)	Rank Family (8)	Moray	Angus	Argyll & Bute	East Lothian	Highland	Mid-Lothian	Scottish Borders	Stirling	Scotland	Rank National (32)	Rank Family (8)
	CHN21	% participation for 16-19 year olds	89.8%	25	8	91.2%	92.2	94.2	94.7	93.8	94.3	92.8	94.4	91.8	23	8
	CHN22	% of child protection re-registrations within 18 months	8.2%	25	7	5.8%	3.9	15.8	1.3	0.7	7.0	4.0	4.5	6.1	17	6
	CHN23	% of LAC with more than 1 placement in the last year (August-July)	25.1%	26	4	30.6%	29.5	23.5	14.3	27.6	26.2	14.1	17.8	20.5	29	8

Comment - The data confirms that attention and effort is required to ensure that our children who are looked after away from their families are offered a steady home to live in , with as few moves as possible, and for those who are not able to stay with their own families, to remain in Moray in an alternative family based setting. This is being addressed through the service's transformation plan, and monitored through the service's monthly performance management scrutiny, supported by a robust programme of ensuring that long term planning for children is an area of focus, supported by a targeted foster carer recruitment and retention strategy, alongside the new fostering scheme launched in August 2019.

Local Government Benchmarking Framework allows results to be placed in a national and benchmarking family group context:

Children's Services

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	4 indicators	5 indicators
2nd quartile (9-16)	3 indicators	4 indicators
3rd quartile (17-24)	8 indicators	5 indicators
4th quartile (25-32)	10 indicators	12 indicators
	25 indicators	**26 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	4 indicators	7 indicators
2nd quartile (3-4)	4 indicators	2 indicators
3rd quartile (5-6)	3 indicators	6 indicators
4th quartile (7-8)	14 indicators	11 indicators
	25 indicators	**26 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Data Ref	Indicator Description	2016/17			2017/18										
			Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
Corporate Services	CORP1	Support Services as a % of Total Gross Expenditure	4.5%	15	5	4.6%	3.2	5.8	4.8	2.5	4.5	4.2	4.4	4.5	21	6
	CORP3b	The Percentage of the Highest Paid 5% Employees Who are Women	51.9%	16	5	52.7%	52.1	53.9	54.9	55.5	49.8	56.0	65.2	54.6	17	6
	CORP3c	The gender pay gap (%)	7.8%	26	8	6.5%	5.0	2.0	1.6	1.5	0.7	4.3	1.6	3.9	25	8
	CORP4	Cost of Collecting Council Tax per Dwelling	£10.84	24	7	£9.30	4.01	8.65	2.78	7.65	6.94	6.66	7.46	7.35	26	8
	Comment – Economies of scale (in relation to fixed software maintenance costs) and less income from collection of water charges for non-mains properties means we have higher overheads.															
	CORP6a	Sickness Absence Days per Teacher	5.9	16	4	6.4	4.2	7.0	6.6	5.7	8.1	5.3	5.6	5.9	20	5
	CORP6b	Sickness Absence Days per Employee (non-teacher)	11.0	17	7	11.5	8.4	12.1	13.4	10.8	10.7	10.1	10.5	11.4	18	6
	Comment - The increase in sickness absence for both teaching and non-teaching employees has been noted at Policy & Resources Committee (14-01-20) as part of regular performance reporting. Further analysis of the sickness absence figures is being undertaken centrally with a view to understanding the nature and pattern of the absences behind the headline figures which will help inform how best to target available support and advice to managers.															
	CORP7	Percentage of income due from Council Tax received by the end of the year	95.9%	18	4	96.7%	94.1	97.0	95.8	94.8	97.9	96.1	97.8	96.0	10	4
	CORP8	Percentage of invoices sampled that were paid within 30 days	90.2%	22	6	89.1%	94.9	86.5	97.0	91.8	93.6	95.4	78.6	93.2	26	6
	Comment – An e-form is in development – this should speed up the process.															

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Corporate Services

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	0 indicators	0 indicators
2nd quartile (9-16)	1 indicator	3 indicators
3rd quartile (17-24)	4 indicators	4 indicators
4th quartile (25-32)	3 indicators	1 indicator
	8 indicators	**8 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	0 indicators	0 indicators
2nd quartile (3-4)	1 indicator	2 indicators
3rd quartile (5-6)	5 indicators	3 indicators
4th quartile (7-8)	2 indicators	3 indicators
	8 indicators	**8 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Data Ref	Indicator Description	2016/17			2017/18										
			Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
Assets	CORP ASSET1	% of operational buildings that are suitable for their current use	94.6%	3	1	94.8%	83.7	84.9	80.3	89.9	82.1	90.3	90.5	81.0	4	1
	CORP ASSET2	% of internal floor area of operational buildings in satisfactory condition	41.4%	32	8	52.6%	98.0	92.8	85.6	99.7	85.6	71.8	96.6	86.3	32	8
	Comment - The completion of the new school at Elgin High and the Four Schools project has contributed to improvement in performance on this indicator. However, the Council continues to be the poorest performer when compared with the Scottish average and the benchmarking family.															

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Assests

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	1 indicator	1 indicator
2nd quartile (9-16)	0 indicators	0 indicators
3rd quartile (17-24)	0 indicators	0 indicators
4th quartile (25-32)	1 indicator	1 indicator
	2 indicators	**2 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	1 indicator	1 indicator
2nd quartile (3-4)	0 indicators	0 indicators
3rd quartile (5-6)	0 indicators	0 indicators
4th quartile (7-8)	1 indicator	1 indicator
	2 indicators	**2 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

			2016/17			2017/18											
	Data Ref	Indicator Description	Moray	Rank National (32)	Rank Family (8)	Moray	Angus	Argyll & Bute	East Lothian	Highland	Mid-Lothian	Scottish Borders	Stirling	Scotland	Rank National (32)	Rank Family (8)
Adult Social Work	SW1	Home Care Costs per Hour for people Aged 65 or over	£21.88	12	4	£24.42	31.77	24.82	16.75	29.79	36.88	21.86	14.90	23.76	15	4
	SW2	Self Directed Support Spend on People Aged 18 or Over as a % of Total Social Work Spend on Adults	13.5%	3	2	4.4%	3.4	4.3	3.9	6.1	4.8	6.8	4.2	6.7	15	4
	SW3	% of people aged 65 or over with long term care needs who receive personal care at home	65.6%	10	3	66.1%	66.8	67.4	63.9	53.2	68.0	64.2	65.3	61.7	11	4
	SW4a	% of adults receiving any care or support who rate it as excellent or good	78.4% (2015-16)	27	6	79.8%	76.5	79.9	74.7	83.0	71.4	83.1	78.8	80.2	21	4
	SW4b	% of adults supported at home who agree that their services and support had an impact in improving or maintaining their quality of life	85.9% (2015-16)	12	5	78.5%	77.0	74.2	74.9	85.7	73.1	80.1	81.0	80.0	21	4
	SW5	Net Cost of Residential Care Services per Older Adult (+65) per Week	£300	6	2	£314	527	441	408	482	412	425	476	386	6	1

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Adult Social Work

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	1 indicator	2 indicators
2nd quartile (9-16)	3 indicators	3 indicators
3rd quartile (17-24)	2 indicators	0 indicators
4th quartile (25-32)	0 indicators	1 indicator
	6 indicators	**6 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	1 indicator	2 indicators
2nd quartile (3-4)	5 indicators	2 indicators
3rd quartile (5-6)	0 indicators	2 indicators
4th quartile (7-8)	0 indicators	0 indicators
	6 indicators	**6 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

	Data Ref	Indicator Description	2016/17			2017/18										
			Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
Culture & Leisure Services	C&L1	Gross cost per attendance at Sports facilities	£1.98	9	3	£1.91	1.11	3.19	2.41	2.08	4.74	3.14	1.95	2.71	8	2
	Comment - Gross costs reduced due to increase in Fit Life income and staffing reductions in leisure facilities.															
	C&L2	Cost Per Library Visit	£1.42	6	2	£1.45	5.19	1.87	3.57	2.30	2.26	0.76	3.14	2.08	7	2
	C&L3	Cost of Museums per Visit	£1.88	8	3	£2.30	1.31	1.56	1.65	0.27	4.98	5.54	3.50	3.49	8	5
	C&L4	Cost of Parks & Open Spaces per 1,000 Population	£13,874	7	2	£11,213	4,240	24,170	22,054	23,426	33,561	22,400	22,277	19,814	6	2
	C&L5a	% of Adults Satisfied with Libraries (2014-17 and 2015-18)	72.7%	24	6	70.3%	71.3	68.0	69.7	91.0	82.3	83.3	86.0	73.0	24	6
	Comment - Customer visits and satisfaction was impacted by a 50% reduction in the book fund from 2016-2018. Our own customer satisfaction surveys are now showing an upward trend in satisfaction.															
	C&L5b	% of Adults Satisfied with Parks and Open Spaces (2014-17 and 2015-18)	87.7%	15	4	83.3%	87.7	88.7	87.7	78.3	92.3	93.0	89.0	85.7	24	7
	C&L5c	% of Adults Satisfied with Museums and Galleries (2014-17 and 2015-18)	51.3%	30	8	49.7%	72.3	61.7	65.0	71.3	79.3	81.7	67.7	70.0	30	8
	C&L5d	% of Adults Satisfied with Leisure Facilities (2013-16 and 2014-17)	73.0%	21	7	67.7%	72.3	71.7	75.7	72.7	79.3	80.3	82.0	72.7	27	8
	Comment - There are a number of customer journey improvement initiatives ongoing designed to improve customer satisfaction.															

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Cutlure & Leisure Services

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	4 indicators	3 indicators
2nd quartile (9-16)	0 indicators	2 indicators
3rd quartile (17-24)	2 indicators	2 indicators
4th quartile (25-32)	2 indicators	1 indicator
	8 indicators	**8 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	3 indicators	2 indicators
2nd quartile (3-4)	0 indicators	3 indicators
3rd quartile (5-6)	2 indicators	1 indicator
4th quartile (7-8)	3 indicators	2 indicators
	8 indicators	**8 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

| | | 2016/17 | | | 2017/18 | | | | | | | | | | |
Data Ref	Indicator Description	Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
ENV1a	Net cost per Waste collection per premises	£50.19	6	2	£49.01	61.16	56.64	50.28	52.76	73.30	73.68	109.67	65.98	5	1
ENV2a	Net cost per Waste disposal per premises	£100.27	19	6	£100.27	70.81	72.46	71.60	91.07	98.97	89.49	83.52	98.42	22	8
ENV3a	Net Cost of Street Cleaning per 1,000 Population	£7,817	2	1	£7,893	11,063	12,476	10,514	13,690	18,180	11,439	17,947	15,551	4	1
ENV3c	Street Cleanliness Score	NA[1]	-	-	NA[1]	91.72	94.49	95.08	92.19	94.02	94.80	95.24	92.20	-	-
ENV4a	Cost of Maintenance per Kilometre of Roads	£6,292	5	1	£6,627	8,554	9,469	11,690	11,357	15,983	7,111	11,464	10,547	6	1
ENV4b	% of A Class roads that should be considered for maintenance treatment (2014-16 and 2015-17)	25.2%	17	2	25.9%	19.8	29.3	29.9	36.2	39.0	38.2	29.5	30.2	15	2
ENV4c	%of B Class roads that should be considered for maintenance treatment (2014-16 and 2015-17)	22.9%	8	1	23.5%	35.6	40.3	33.8	39.3	40.3	40.7	40.4	35.9	7	1
ENV4d	% of C Class roads that should be considered for maintenance treatment (2014-16 and 2015-17)	21.9%	5	1	24.9%	40.5	33.5	28.4	51.3	38.0	41.4	41.8	36.2	5	1
ENV4e	%of unclassified roads that should be considered for maintenance treatment (2012-16 and 2013-17)	31.4%	5	1	31.6%	44.0	33.1	32.7	35.2	35.0	41.4	49.4	39.0	5	1
ENV5	Cost of Trading Standards and environmental health per 1,000 population	£20,375	16	5	£19,952	17,090	11,341	21,836	14,360	17,055	19,436	19,840	21,385	18	7
ENV5a	Cost of Trading Standards, Money Advice & Citizen Advice per 1,000 pop'n	£5,442	12	5	£5,220	4,551	1,316	9,660	3,542	3,342	6,461	9,745	5,890	15	5
ENV5b	Cost of environmental health per 1,000 pop'n	£15,327	17	6	£14,732	12,539	10,025	12,175	10,818	13,713	12,975	10,096	15,496	20	8
ENV6	% of total waste arising that is recycled	59.1%	2	1	57.8%	52.9	53.1	54.7	55.8	55.6	55.2	55.1	45.6	4	1
ENV7a	%of adults satisfied with refuse collection (2014-17 and 2015-18)	87.0%	9	2	87.3%	71.7	81.0	81.3	87.7	84.7	84.0	69.3	78.7	7	2
ENV7b	%of adults satisfied with street cleaning (2014-17 and 2015-18)	66.0%	27	7	66.0%	64.7	82.7	79.0	75.7	78.0	68.0	59.7	69.7	26	7

Environmental Services

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Environmental Services

Rank in Scotland (32 authorities)	2017/18	2016/17
1st quartile (1-8)	8 indicators	7 indicators
2nd quartile (9-16)	2 indicators	3 indicators
3rd quartile (17-24)	3 indicators	3 indicators
4th quartile (25-32)	1 indicator	1 indicator
	14 indicators	**14 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	9 indicators	9 indicators
2nd quartile (3-4)	0 indicators	0 indicators
3rd quartile (5-6)	1 indicator	4 indicators
4th quartile (7-8)	4 indicators	1 indicator
	14 indicators	**14 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

| | Data Ref | Indicator Description | 2016/17 | | | 2017/18 | | | | | | | | | | |
			Moray	Rank National (32)	Rank Family (8)	Moray	Angus	Argyll & Bute	East Lothian	Highland	Mid-Lothian	Scottish Borders	Stirling	Scotland	Rank National (32)	Rank Family (8)
Housing Services	HSN1b	Gross rent arrears (all tenants) as at 31 March each year as a % of rent due for the reporting year	2.5%	1	1	2.4%	7.7%	N/A[1]	9.3	5.0	6.9	N/A[1]	10.1	6.8	1	1
	HSN2	% of rent due in the year that was lost due to voids	0.5%	5	2	0.7%	0.8	N/A[1]	0.8	1.0	0.7	N/A[1]	0.7	0.9	5	1
	HSN3	% of council dwellings meeting Scottish Housing Quality Standard	96.0%	12	3	95.8%	93.2	N/A[1]	96.6	94.7	96.1	N/A[1]	99.2	93.9	15	4
	HSN4b	Average number of days taken to complete non-emergency repairs	6.4	3	2	7.7	7.8	N/A[1]	7.2	7.4	13.2	N/A[1]	4.6	7.5	14	4
	Comment - We have three repair timescales which we use to categorise non-emergency repairs. These categories are Urgent (within 1 working day), Priority (within 5 working days) and Ordinary (within 20 working days). We completed 89.5% of all our non-emergency repairs within their designated target timescales. Despite an increase on average days, we continue to perform well against the national average and benchmarking family. Timescales for completing repairs continues to be the focus of ongoing actions to improve the repairs service.															
	HSN5	% of council dwellings that are energy efficient	96.1%	20	4	95.8%	96.4	N/A[1]	96.6	94.7	95.8	N/A[1]	97.8	97.2	21	5
	Comment - Those properties that did not meet the standard were classified as exemptions and abeyances due to exceptional cost and technical challenges. This was the final year of reporting on this indicator and it has now been superseded by the much higher Energy Efficiency Standard for Social Housing.															

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Housing Services

Rank in Scotland (32 authorities)	**2017/18**	**2016/17**
1st quartile (1-8)	2 indicators	3 indicators
2nd quartile (9-16)	2 indicators	1 indicator
3rd quartile (17-24)	1 indicator	1 indicator
4th quartile (25-32)	0 indicators	0 indicators
	5 indicators	**5 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	2 indicators	3 indicators
2nd quartile (3-4)	2 indicators	2 indicators
3rd quartile (5-6)	1 indicator	0 indicators
4th quartile (7-8)	0 indicators	0 indicators
	5 indicators	**5 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

Economic Development

Data Ref	Indicator Description	2016/17			2017/18										
		Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
ECON1	Percentage unemployed people assisted into work from Council operated / funded employability programmes	4.2%	28	7	8.7%	23.3	3.1	17.6	22.7	26.2	8.5	12.5	14.4	20	6
	Comment – The marked increase in the % of people supported into work is due to the Council leading a 2 year programme funded by the EU Social fund that aims to get more people back into work. A further example of the importance of continuity of funds post Brexit. Moray has a low unemployment rate which makes comparison across regions more difficult.														
ECON2	Cost per Planning Application	£3,953	11	2	£3,732	10,650	2,536	3,800	4,221	5,054	3,453	5,196	4,819	8	3
	Comment – The price per applications is a function of the number of applications received and the size of them. For example if fewer small applications are recived and more larger costly ones the price will go up, and vice versa. It is not a useful benchmarking measure for examining staff numbers, systems and processes and this sort of analysis has been done through a separate with the improvement service.														
ECON3	Average time (Weeks) per Planning Application	7.0	5	2	6.5	8.3	10.7	16.1	5.7	7.7	7.3	8.8	9.3	2	2
	Comment – This depends on the complexity of each individual case and the type of applications received,and is therefore not easily comparable, however the service continues to perform well.														
ECON4	Percentage of procurement spent on local enterprises	21.2%	22	5	25.2%	19.5	21.0	37.2	19.8	17.8	25.2	18.3	27.4	17	3
	Comment – During 2017/18 the Council, through Business Gateway, organised events to link business with procurement to make them aware of forthcoming procurement opportunites. In addition the Council was part of the supplier development programme which organises meet the buyer events. Comparing across regions is made difficult due to the different scales and make ups of the regional economies.														
ECON5	No of business gateway start-ups per 10,000 population	13.7	24	7	13.4	19.1	19.6	12.6	22.4	21.2	17.8	24.3	16.8	26	7
	Comment – Moray has a low percentage of business start ups however has very low unemployment, which has an inverse relationship with start ups. The number of start ups is mostly unchanged year on year. The Economy as a whole is in a period of low growth therefore this is not unexpected.														
ECON6	Cost of Economic Development & Tourism per 1,000 population	£40,698	8	2	£48,622	113,408	59,786	44,498	147,323	47,737	50,666	51,000	91,806	11	3
	Comment – The increase in spend in Moray is driven by two factors. 1) The definition changed over the period to include tourism expenditure an is therefore not like for like and 2) increase in capital expenditure over the period. Revenue expenditure remained the same. This measure is driven largely by one off capital invesments which will take place at different times across the country. The Growth Deal will drive this measure up in the coming years.														
ECON7	Proportion of people earning less than living wage	23.7%	19	4	24.7%	23.1	19.3	23.0	21.4	22.0	23.9	16.9	18.4	26	8
	Comment – The relaitivly poor performance of Moray in this measure is largely due to having a higher number of low skilled jobs and a low median wage compared nationally. With productivity and wage growth not keeping pace with inflation in Moray the increases at UK level will push more people in employment below this threshold.														

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

| Data Ref | Indicator Description | 2016/17 | | | 2017/18 | | | | | | | | | | |
		Moray	Rank National (32)	Rank Family (8)	Moray	East Ayrshire	East Lothian	Fife	North Ayrshire	Perth & Kinross	South Ayrshire	Stirling	Scotland	Rank National (32)	Rank Family (8)
ECON8	Proportion of properties receiving superfast broadband	80.0%	23	7	83.0%	94.2	88.0	94.5	92.4	81.8	92.9	86.1	91.1	23	7
Comment – These figures are driven by the Scottush Government Digital Superfast Broadband programme. The aim of this project is to have 95% of projects nationally connected to speeds of >24mbps. Due to the rural and more difficult nature of Moray it is likely that we will have a disspropotionate amount of the 5% nationally not covered. R100 aims to address this.															
ECON9	Town vacancy rates	11.9%	21	4	9.9%	4.0	6.1	14.6	10.0	7.9	8.1	7.0	11.5	13	6
Comment – Moray's below national average performance in this measure may be attributable to the high representation of individual retailers as opposed to national retailers. The programme of Town Centre Masterplans and their implementation, along with implementation of Town Centre Regeneration funding should help Moray's town centre performance against this measure as the role of Town Centres nationally continues to evolve.															
ECON10	Immediately available employment land as a % of total land allocated for employment puposes in the local development plan	22.4%	22	4	22.4%	16.8	N/A[1]	23.9	63.0	30.3	48.3	N/A[1]	40.8	22	5
Comment – The shortage of employment land generally and in particular immediately available employment land was highlighted in the Main Issues Report which formed part of the early stages of preparing the new Moray Local Development Plan 2020. Large new employment land designations are proposed in the new Plan at Mosstodloch, Forres and Elgin with additional mixed use sites expected to include an element of employment land. Private sector interest in promoting land for employment purposes is relatively low. The majority of new employment developments ae taking place at Barmuckity, Elgin and the Enterprise Park, Forres.															

Local Government Benchmarking Framework allows results to be placed in a national and family group context:

Economic Development

Rank in Scotland (32 authorities)	**2017/18**	**2016/17**
1st quartile (1-8)	2 indicators	2 indicators
2nd quartile (9-16)	2 indicators	1 indicator
3rd quartile (17-24)	4 indicators	6 indicators
4th quartile (25-32)	2 indicators	1 indicator
	10 indicators	**10 indicators**
Rank in Family Group (8 authorities)	**2017/18**	**2016/17**
1st quartile (1-2)	1 indicator	3 indicators
2nd quartile (3-4)	3 indicators	3 indicators
3rd quartile (5-6)	3 indicators	1 indicator
4th quartile (7-8)	indicators	3 indicators
	10 indicators	**10 indicators**

N/A[1]   Data no longer collected nationally / locally
N/A[2]   Result below 5; not published to protect confidentiality

REPORT TO: **AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020**

SUBJECT: **SCOTTISH PUBLIC SERVICES OMBUDSMAN (SPSO) RECOMMENDATIONS REPORT**

BY: **CHIEF EXECUTIVE**

1.   REASON FOR REPORT

1.1   The Audit and Scrutiny Committee is asked to consider the SPSO Recommendations Report to demonstrate that SPSO recommendations are considered at a senior level.

1.2   This report is submitted to Committee in terms of Section III (A) (4) of the Council's Scheme of Administration relating to contributing to public performance reporting

.

2.   RECOMMENDATION

2.1   **The Council is invited to consider the content of the SPSO Recommendations Report, seek clarification on any points arising and otherwise approve the report.**

3.   BACKGROUND

3.1   Complaints handling is part of the Council's Performance Management Framework. Members receive updates on complaints performance through routine reports to service committees.

3.2   All complaints operate through a two stage complaints process.

3.3   Once a complaint has passed through the complaints process, a complainant has the option of having their complaint considered by the SPSO. Following SPSO investigation, they can make recommendations to help councils learn from mistakes and implement service improvements.

3.4   The SPSO has asked authorities to confirm that SPSO complaint recommendations are reviewed at a senior level by returning an annual 'learning and improvement statement' confirming this. This builds on the model complaints handling procedures that set out the importance of Moray Council being able to demonstrate how they 'systematically review complaints performance reports to improve service delivery'. Our statement includes a

commitment to report on SPSO recommendations annually to Audit and Scrutiny committee.

3.5   The SPSO introduced a 'learning and improvement unit' (LIU) to ensure public authorities take the necessary responsibility and actions to handle complaints well and reduce the occurrence of repeat mistakes. The aim of the LIU is to enhance the impact of their work by helping authorities improve public services through learning from complaints.

3.6   One of the main areas the LIU focus on is SPSO recommendations. A key part of this work includes providing authorities with additional support and advice on how to meet their recommendations with a view to preventing repeat service failings and complaints. In addition to this extra support they are looking to adopt a tighter escalation process for the very few cases where their recommendations are not being implemented, with the potential to lead to a Special Report.

4.   SPSO RECOMMENDATIONS FOR REPORTING PERIOD 2018/19

4.1   Table 1 **(APPENDIX I)** shows all Moray Council complaints in reporting period 2018/19 where we received notification of referral by complainants to the SPSO. Recommendations were made as detailed at item 4.

4.2   Item 4, SPSO Reference 201801293 relates to an investigation into social work staff; failing to follow national guidance; failing to explain to the complainant the rationale for visiting children in care; unreasonable handling of the complaint.

4.3   Following SPSO investigation of this Social Work complaint, the unreasonable handling aspect of the complaint was upheld and evidence of this poor handling is detailed in the table in the appendix. The other two aspects were not upheld.

    • Moray Council apologised for the poor handling of the complaint and this was accepted by the SPSO.

5.   SUMMARY OF IMPLICATIONS

(a)   Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP)
        Effective handling of complaints is used to ensure the efficient and sustainable delivery of services to meet the Council's priorities in 10 Year Plan (Local Outcomes Improvement Plan (LOIP). Within the Moray Council Corporate Plan, it has been identified that "we will talk to our customers and see how they would like services improved" that is a core part of the process of learning from complaints. SPSO recommendations often necessitate further communication with customers.

(b)   Policy and Legal
The SPSO requested a 'Learning and Improvement statement' in support of our statutory requirement to report to the SPSO annually on their performance indicators.

(c)   Financial implications
It is not anticipated that there will be any financial implications as the two complaint recommendations referred to in this report are not linked in any way to financial claims.

(d)   Risk Implications
Failure to report may result in SPSO making a declaration of non-compliance against the Council. Non-compliance with the statutory duty relating to national standards being adopted would present risk in terms of reputational damage and a loss of public confidence in our ability to deliver quality improvements based on complaints analysis, and ultimately to maintaining and improving service standards.

(e)   Staffing Implications
There are no staffing implications related to this report.

(f)   Property
There are no property implications related to this report.

(g)   Equalities
The Equal Opportunities Officer has been consulted in the preparation of this report and the equalities impact has been identified as uncertain.

(h)   Consultations
The Corporate Management Team has been consulted on the contents of SPSO Recommendations report.

5.   CONCLUSION

5.1   The SPSO Recommendations Report presents council action taken to address SPSO recommendations.

Author of Report: Roddy Burns, Chief Executive
Background Papers: SPSO PIs
Ref:

LOG Ombudsman Referrals 01-04-2018 to 31-03-2019					
Submission Req'd/Sub	**Details**			**Decision/Date**	**Action Plan Y/N**
	Comp Ref No	**Department**			
18/04/18	101001737014	Chief Executive	Complaint that we had created unnecessary delay in processing an insurance claim for personal injury sustained due to trip in darkness resulting from failed street lighting.	18/04/18 – SPSO considered complaint – content with Council investigation and took no action.	N
8/05/2018	101001693577	Housing	Complaint about the impact of noise at their home due to the lack of sound insulation.	03/08/18 - SPSO satisfied with actions of Housing department and took no action.	N
7/6/2018	No complaint recorded	Legal	Complaint that we had failed to act regarding issues associated with the Falconer Trust	10/07/18 - SPSO agreed that this was a legal issue that should be considered through formal court process and took no action	N
15/6/2018	101001810969 and 101001833540	ICS – SW	Complaints that: (a) The council's refusal to allow the employment of a family member as a personal assistant was unreasonable and not in accordance with statutory national guidance; (b) The council unreasonably failed to	10/09/19 – SPSO did not uphold complaint issues (a) and (b) and upheld complaint about issue (c) providing the following guidance: **Feedback for the Moray Council** SPSO identified that the Council failed to provide all complaint information to them within set timescales and recommended that	Y

			explain their rationale for visiting the children in care and (c) The council's handling of the complaint was unreasonable. (*upheld*)	staff get support to complete such requests in future. They noted the council's apology and acceptance that this was below the standard expected in this regard.	
17/07/2018	101001679003	Direct Services	Complaint that Zurich Insurance refused a claim arising from vehicle damage caused by a pothole	10/08/18 – SPSO did not take complaint forward as they were satisfied that the Council had followed policy	N
06/08/2018	101001679003	ICS - SW	Complex complaint issues arising from two children being placed into and managed in care through due legal process.	Ongoing	N
14/11/2018	101001818426	Procurement	Complaint that Council awarded a contract to a non-qualified company	14/11/2018 - SPSO did not take complaint forward as they do not have jurisdiction over contractual matters	N
19/11/2018	101001758015	ICS - SW	Complaint that staff unreasonably raised the issue of permanence during a Child Review meeting	1/3/2019 – SPSO did not take the complaint forward concluding the Social Work staff followed due process	N
12/06/2018	101001854885	ICS - SW	Complaint that a staff member had exercised poor practice in the management of a child's case	Ongoing	N
06/09/2018	101001653456	Housing	Complaint that staff fitted a	1/3/2019 – SPSO did not take the	N

			faulty bathroom toilet	complaint forward concluding that Council found no fault and had offered the complainant the opportunity to replace the toilet at their own expense	

REPORT TO: AUDIT AND SCRUTINY COMMITTEE ON 29 JANUARY 2020

SUBJECT: STATEMENT OF OUTSTANDING BUSINESS AT JANUARY 2020

BY: HEAD OF GOVERNANCE, STRATEGY AND PERFORMANCE

1.   REASON FOR REPORT

1.1   The Committee is asked to consider progress and timescales in relation to follow-up reports and actions requested by this Committee at previous meetings.

1.2   This report is submitted to Committee in terms of Section III (I) (11) of the Council's Scheme of Administration relating to evaluating the actions of Committees and implementing the Action Plan set out in the Corporate Development Plan.

2.   RECOMMENDATION

2.1   It is recommended that the Committee considers and notes progress and timescales in relation to follow-up reports requested by this Committee.

3.   BACKGROUND

3.1   A listing of follow-up reports generated from previous meetings is maintained and progress recorded. At the request of the Chair of the Audit and Scrutiny Committee, in order to assist in programming the work of the Committee, this information is presented in **Appendix 1**.

4.   SUMMARY OF IMPLICATIONS

   (a)   Corporate Plan and 10 Year Plan (Local Outcomes Improvement Plan (LOIP))
   Performance reporting is linked to the Chief Executive's Office Service Plan in assisting with the monitoring and reporting of performance in line with the Council's Performance Management Framework.

   (b)   Policy and Legal
   None.

(c) Financial implications
None.

(d) Risk Implications
None.

(e) Staffing Implications
None.

(f) Property
None.

(g) Equalities/Socio Economic Impact
An Equality Impact Assessment is not needed because the report is to inform the committee on performance issues.

(h) Consultations
Relevant officers have been consulted in relation to the reports and actions listed in **Appendix 1** relating to their service, any comments received have been considered when compiling this report.

5. CONCLUSION

5.1 The Committee considers progress and timescales in relation to follow-up reports requested by this Committee.

Author of Report: Alasdair McEachan, Head of Governance, Strategy and Performance
Background Papers:
Ref:

STATEMENT OF OUTSTANDING BUSINESS AT JANUARY 2020 – REPORTS

Date of Audit and Scrutiny Meeting	Subject & Committee Decision	Update	Responsible Officer	Date to be Completed	Completed
4 December 2018	**Internal Audit Charter (Terms of Reference)** Seek a report providing a draft Internal Scrutiny Charter for consideration	Draft report under development.	Depute Chief Executive (Education Communities and Organisational Development (ED, Comms and OD))	Update March 2020	
4 December 2018	**The National Fraud Initiative in Scotland** That the policy to combat fraud and corruption will be updated and submitted for approval to the next meeting of the Policy and Resources Committee	Went to P&R on 14 Jan 2020.	Depute Chief Executive (ED, Comms and OD)	September 2019	**14 Jan 2020**

STATEMENT OF OUTSTANDING BUSINESS – ANNUAL REPORTING

Date of Audit and Scrutiny Meeting	Subject & Committee Decision	Update	Responsible Officer	Date to be Completed	Completed
June 2019	**Update on Progress: Customer Focus Strategy and Charter**	Annual update on progress against strategy and charter, last reported June 2019. .	Depute Chief Executive (ED, Comms and OD)	June 2020	
March 2019	**Corporate Integrity Group Update** Annual update	Meeting of group due shortly.	Head of Governance Strategy and Performance	March 2020	
October 2019	**Local Government Benchmarking Framework**	Annual update	Head of Governance Strategy and Performance	Jan 2020	**On agenda**

QUESTION TIME