

West Dunbartonshire Council

2019/20 Annual Audit Report



 AUDIT SCOTLAND

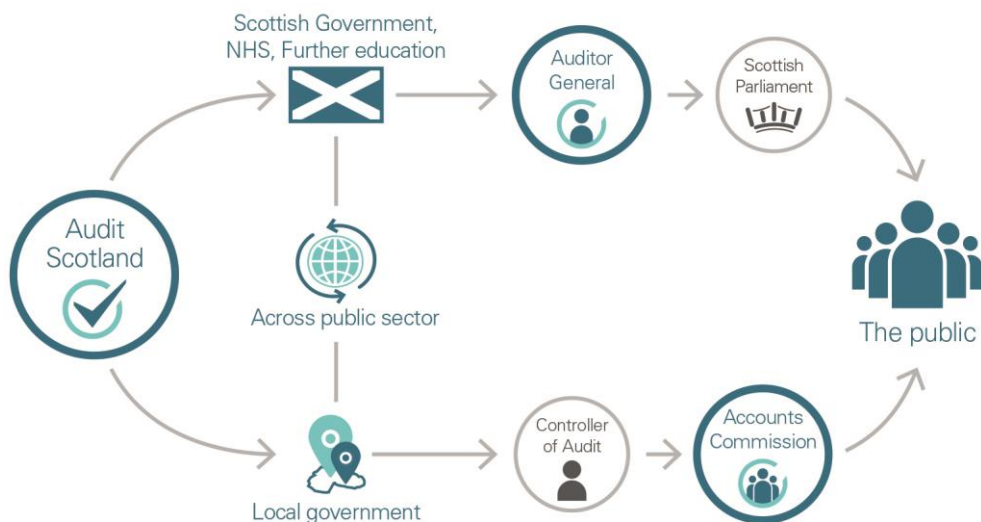
Prepared for the Members of West Dunbartonshire Council and the Controller of Audit

25 November 2020

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Key messages

2019/20 annual accounts

- 1** The financial statements of West Dunbartonshire Council and its group give a true and fair view of its financial position for the year ended 31 March 2020.
- 2** The council has valued its assets on an appropriate basis. An ‘emphasis of matter’ paragraph is included in the independent auditor’s report to draw attention to the disclosure in the accounts of material uncertainty in property valuations due to the potential impact of Covid-19 pandemic.
- 3** The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.
- 4** The statement of accounts for the six section 106 charities administered by the council properly presents the receipts and payments of the charities for the year ended 31 March 2020 and its statement of balances at that date.

Financial management

- 5** The council has a good track record of delivering services within budget and reported a surplus of £0.586 million for 2019/20.
- 6** The council’s budget setting process is operating effectively with member engagement throughout the preparation and approval of the 2019/20 budget.
- 7** The council has effective budget monitoring and control arrangements that allow elected members to carry out effective scrutiny of the council’s finances.
- 8** A trend of slippage in the capital programme was reported in the 2018 Best Value Assurance Report. The level of capital slippage significantly improved during 2019/20, although this still represented 23 per cent of the approved capital programme for the year.
- 9** Outstanding loans at 31 March 2020 totalled almost £514 million and the council has high levels of debt relative to annual revenue.

Financial sustainability

- 10** The council is projecting an overspend against the 2020/21 general fund revenue budget, primarily due to the financial impact of Covid-19.
- 11** The council has effective arrangements in place for financial planning that include a long-term financial strategy, however, this will need to be revised to reflect the longer-term financial impact of Covid-19. Additional budget “flexibilities” will be available to Scottish councils in 2020/21 and 2021/22 to mitigate the immediate financial impact of Covid-19.
- 12** The council approved the reprofiling of loans fund advance repayments during the year. This has reduced the annual payments made from the general fund and HRA to the loans fund each year but will also result in annual repayments having to be made over a longer period.

- 13** The council has a low level of reserves as a proportion of net revenue compared to other Scottish local authorities. The uncommitted general fund balance of £2.752 million at 31 March 2020 was below the target of £4.122 million, set by the Council. This increases the risk that the council will have insufficient reserves to respond to unforeseen events.

Governance and transparency

- 14** The council had effective governance arrangements in place during 2019/20. The Covid-19 pandemic has impacted on these arrangements, but we have concluded that the revised arrangements are appropriate and continue to support good governance and accountability.
- 15** Regular cross party meetings were held to share updates on the developments on the Covid-19 pandemic. Members were also kept up to date through regular and comprehensive briefing papers. These included responses to members questions to ensure that all members have the most up-to-date information for any queries raised.

Best Value

- 16** Good progress has been made in addressing the recommendations from the [Best Value Assurance Report \(June 2018\)](#) with all five recommendations now implemented. We will continue to monitor the longer-term impact of the improvements made.
- 17** The council demonstrates a clear focus on delivering Best Value and there is evidence of continuous improvement in its services over time.
- 18** The council has effective systems in place to monitor performance and drive continuous improvement, which support scrutiny of service performance. The council reported that 55 per cent of strategic indicators were on target during 2019/20, but 15 per cent were significantly below target.
- 19** The challenge faced by the council in tackling underperformance linked to levels of poverty and inequality will be exacerbated by the impact of Covid-19. The impact on service performance during 2020/21 will be reported in next year's annual audit report.
- 20** Overall, performance against national indicators has improved in recent years and the rate of improvement of West Dunbartonshire Council is slightly above the national trend.

Introduction

1. This report summarises the findings arising from the 2019/20 audit of West Dunbartonshire Council (the council) and its group.

2. We aim to add value to the council through the audit by:

- identifying and providing insight on significant risks, and making clear and relevant recommendations for improvement that are accepted by management
- reporting our findings and conclusions in public
- sharing intelligence and good practice through our national reports, [Appendix 3](#), and good practice guides, and
- providing clear and focused conclusions on the appropriateness, effectiveness and impact of corporate governance, performance management arrangements and financial sustainability.

Scope of our audit

3. The scope of the audit was set out in our [Annual Audit Plan](#) presented to the 18 March 2020 meeting of the Audit Committee. This report comprises the findings from:

- our audit of the council and its group's annual accounts, and the statement of accounts of the section 106 charities administered by the council, including the issue of independent auditor's reports setting out our opinions
- a review of the council's key financial systems
- audit work covering the council's arrangements for securing best value including follow up of the recommendations from our [Best Value Assurance Report \(June 2018\)](#)
- our consideration of the wider audit dimensions of public sector audit, [exhibit 1](#), as set out in the [Code of Audit Practice 2016](#).

Impact of Covid-19

4. Subsequent to the publication of the 2019/20 Annual Audit Plan, in common with all public bodies, the council has had to respond to the Covid-19 pandemic. This impacted on the final month of the financial year and continues to have a significant impact into 2020/21. This has had major implications for the provision and cost of services since March 2020. Our planned audit work has been adapted for the new emerging risks that relate to the financial statements and the wider dimensions of audit.

Ethical considerations

5. We can confirm that we comply with the Financial Reporting Council's Ethical Standard. We can also confirm that we have not undertaken any non-audit related services and the 2019/20 audit fee of £271,690 (which includes £2,100 for the audit of the charitable trust funds) as set out in our Annual Audit Plan, remains unchanged. We are not aware of any relationships that could compromise our objectivity and independence.

Exhibit 1

Audit dimensions



Source: *Code of Audit Practice 2016*

Responsibilities and reporting

6. The council has responsibility for ensuring the proper financial stewardship of public funds. This includes preparing annual accounts that are in accordance with proper accounting practices. The council is also responsible for compliance with legislation, and putting arrangements in place for governance, propriety and regularity that enable it to successfully deliver its objectives.

7. Our responsibilities as independent auditor appointed by the Accounts Commission are established by the Local Government in Scotland Act 1973, the [Code of Audit Practice 2016](#) and supplementary guidance, and International Standards on Auditing in the UK.

8. As public sector auditors we give independent opinions on the annual accounts. We also review and provide conclusions on the effectiveness of the council's performance management arrangements, suitability and effectiveness of corporate governance arrangements, and financial position and arrangements for securing financial sustainability, and best value arrangements.

9. Further details of the respective responsibilities of management and the auditor can be found in the [Code of Audit Practice 2016](#).

10. This report raises matters from the audit of the annual accounts and consideration of the audit dimensions. Weaknesses or risks identified are only those which have come to our attention during our normal audit work and may not be all that exist. Communicating these does not absolve management from its responsibility to address the issues we raise and to maintain adequate systems of control. An agreed action plan is included at [Appendix 1](#) setting out specific recommendations, responsible officers and dates for implementation.

11. This report is addressed to both the council and the Controller of Audit and will be published on Audit Scotland's website: www.audit-scotland.gov.uk

Extension of audit appointment

12. Auditors appointed under statute by the Accounts Commission are engaged for a five-year period. The current audit engagement was due to end after the

conclusion of the 2020/21 audit. Normally at the end of each five-year period a new auditor is appointed, either Audit Scotland or a private sector accountancy firm.

13. Covid-19 will have implications beyond the immediate challenge of this year's final accounts. As this year's audits will be reported later than normal, planning for and potentially reporting next year's annual audit work will also be affected. At its October meeting Accounts Commission approved the extension of current audit appointments for a year to include the 2021/22 audit year. This decision reflects the need for stability and continuity given the longer-term impact of Covid-19 on audited bodies and the difficulty of running the necessary procurement exercise during the pandemic. Similar extensions are effective for the council's associated bodies, for example, the Dunbartonshire and Argyll & Bute Valuation Joint Board.

Acknowledgement

14. We would like to thank all management and staff for their cooperation and assistance during the audit.

Part 1

Audit of 2019/20 annual accounts



Main judgements

The financial statements of West Dunbartonshire Council and its group give a true and fair view of its financial position for the year ended 31 March 2020.

The council has valued its assets on an appropriate basis. An ‘emphasis of matter’ paragraph is included in the independent auditor’s report to draw attention to the disclosure in the accounts of material uncertainty in property valuations due to the potential impact of Covid-19 pandemic.

The audited part of the remuneration report, management commentary and annual governance statement are all consistent with the financial statements and prepared in accordance with relevant regulations and guidance.

The statement of accounts for the six section 106 charities administered by the council properly presents the receipts and payments of the charities for the year ended 31 March 2020 and its statement of balances at that date.

Our audit opinions on the annual accounts are unmodified

15. The annual accounts for the council and its group for the year ended 31 March 2020 were approved by the Council on 25 November 2020. We reported in our independent auditor’s report that the:

- financial statements give a true and fair view and were properly prepared in accordance with the financial reporting framework
- audited part of the remuneration report, management commentary and the annual governance statement were all consistent with the financial statements and properly prepared in accordance with the relevant regulations and guidance.

The annual accounts are the principal means for the council accounting for the stewardship of resources to the public and other external stakeholders.

The council has disclosed a material uncertainty in property valuations related to the potential impact of the Covid-19 pandemic

16. An “emphasis of matter” paragraph is a paragraph added to an independent auditor’s report. It does not qualify or modify the auditor’s opinion on the financial statements. It is used to indicate a matter which is disclosed appropriately in the financial statements, and notes thereto, but which the auditor considers should be drawn to users’ attention as being fundamental to understanding the financial statements.

17. *Note 1: Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty* in the council’s audited accounts discloses a material valuation uncertainty in property valuations related to the potential impact of the Covid-19 pandemic. We have included an “emphasis of matter” paragraph in our independent auditor’s report to draw attention to the scale of the uncertainty. We expect that the inclusion of such a paragraph will be a feature of 2019/20 independent auditor reports across the public sector.

18. Further information on the basis for the emphasis of matter paragraph is contained in [Exhibit 3](#).

The annual accounts were signed off in line with the timescales permitted to reflect Covid-19

19. The Scottish Government Local Government Finance Circular 10/2020 confirmed that the provisions made in Schedule 6 of the Coronavirus (Scotland) Act 2020 allow for the completion and audit of the 2019/20 Annual Accounts to be postponed to no later than 30 November 2020.

20. The council used the powers in the Act to delay the publication of the 2019/20 unaudited accounts beyond its original timetable. The unaudited accounts were submitted to us on 29 June 2020, in line with the original pre-Covid timetable, but were not formally considered by the Council until the first virtual meeting after this date on 26 August 2020.

21. Covid-19 had an impact on the time taken to complete audit work as remote working meant that audit tasks took longer than usual as the audit team were unable to access staff, records and systems as readily as when physical access was available.

22. Throughout the audit process there has been on-going discussions with council staff and their support enabled the audit to proceed as planned. The working papers provided to support the unaudited accounts were of a good standard. However, the time taken to respond to some queries was understandably impacted as council staff were dealing with significant additional pressures from Covid-19.

23. The conclusion of the audit and approval of the accounts was in line with the revised timetable permitted by the Scottish Government, with the audited accounts signed after the full Council meeting on 25 November 2020.

Our audit testing reflected the calculated materiality levels

24. Materiality can be defined as the maximum amount by which auditors believe the financial statements could be misstated and still not be expected to affect the perceptions and decisions of users of the financial statements. The assessment of what is material is a matter of professional judgement. A misstatement or omission, which would not normally be regarded as material by value, may be important for other reasons (for example, an item contrary to law). In forming our opinion on the financial statements, we assess the materiality of uncorrected misstatements, both individually and collectively.

25. Our initial assessment of materiality for the financial statements was undertaken during the planning phase of the audit and was based on the gross expenditure reported in the audited 2018/19 Annual Accounts. These levels were reported in our Annual Audit Plan presented to the audit committee on 18 March 2020.

26. On receipt of the unaudited 2019/20 Annual Accounts we recalculated our materiality levels based on the actual gross expenditure for the year ended 31 March 2020. Our materiality levels are summarised in [Exhibit 2](#). We concluded that there was no significant impact on the audit approach of the recalculated materiality levels.

Exhibit 2

Materiality values

Materiality level	Amount
Overall materiality: This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2020.	£4.798 million
Performance materiality: This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 50% of overall materiality.	£2.399 million
Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements in excess of the 'reporting threshold' amount. This has been calculated at 1% of overall materiality.	£0.050 million

Source: Audit Scotland

Our audit identified and addressed the risks of material misstatement

27. [Appendix 2](#) provides our assessment of risks of material misstatement in the annual accounts and any wider audit dimension risks. These risks influenced our overall audit strategy, the allocation of staff resources to the audit and indicate how the efforts of the audit team are directed. The appendix also identifies the work we undertook to address these risks and our conclusions from this work.

We reported the significant findings from the audit to those charged with governance

28. International Standard on Auditing (UK) 260 requires us to communicate significant findings from the audit to those charged with governance, including our view about the qualitative aspects of the body's accounting practices including accounting policies, accounting estimates and financial statements disclosures.

29. The significant findings are summarised in [Exhibit 3](#). Our audit also identified some presentational and disclosure issues which were discussed with management. These were all adjusted and reflected in the audited annual accounts and none were significant enough to require to be separately reported under ISA 260.

Exhibit 3

Significant findings from the audit of the financial statements

Issue	Resolution
<p>1. Property valuations uncertainty due to the potential impact of Covid-19</p> <p>The Balance Sheet includes property, plant and equipment with a total value of £1.012 billion at 31 March 2020. The council has a five-year rolling valuation programme as detailed in <i>Note 32: Accounting Policies</i>. The asset valuer has referenced 'material valuation uncertainty' in their valuation report, however the report also outlines that while a higher degree of caution should be applied, this does not mean the valuation cannot be relied upon.</p> <p>The valuation report only covers specific asset categories, in accordance with the rolling valuation programme, but due to the potential impact of Covid-19 from mid-March 2020, we believe that, there is a wider material uncertainty within the property valuations.</p>	<p>Property assets are material and the impact of Covid-19 has increased the uncertainty over associated valuations.</p> <p>The annual accounts appropriately disclose this increased uncertainty at <i>Note 1: Assumptions Made About the Future and Other Major Sources of Estimation Uncertainty</i>, and we have also included an 'emphasis of matter' paragraph in our independent auditors' report to draw attention to this disclosure.</p>
<p>2. Revised pension liability</p> <p>In January 2017 an employment tribunal ruled that a group of claimants had been subject to age discrimination when they were transferred to a new career average pension scheme, known widely as the McCloud case. The prior year's audited annual accounts reflected the actuary's best estimate of the impact of this ruling on the pension liability at 31 March 2019.</p> <p>On 16 July 2020, the UK Government released a consultation document on the remedy to the issues. This identified a proposed treatment for pension members affected.</p> <p>Following this, Hymans Robertson (the appointed actuary for Strathclyde Pension Fund) contacted the council to advise that the proposed remedy would result in the estimated pension liability at 31 March 2020 being reduced.</p>	<p>As the proposed remedy had a material impact on the pension liability at 31 March 2020, management obtained a revised actuarial report and made an adjustment to the audited annual accounts to reflect the revised pension liability figure. The impact of these rulings resulted in the pension liability figure in the balance sheet, and the deficit on provision of services figure in the comprehensive income and expenditure statement, both decreasing by £5.894 million.</p>
<p>3. Loans fund reprofiling</p> <p>As detailed at paragraphs 85-91, in March 2020 the council approved moving from the "statutory method" to the "asset life method" for future repayments from the general fund and Housing Revenue Account (HRA) for outstanding debt relating to advances from the loans fund.</p> <p>An element of the accounting treatment for the loans fund review involved profiling a recalculation adjustment value of £19.8 million for the general fund and £9.2 million for the HRA over a prudent period.</p> <p>HRA: For the unaudited accounts a period of 2 years had been used for the profiling of the HRA recalculation adjustment (i.e. repayments over the</p>	<p>HRA: Having reconsidered the approach with full regard to the period and pattern of benefits provided to the community, and based upon the difference between 'original' average debt advances repayment period and the 'revised' repayment period, management advised that 8 years would be a more appropriate period to use.</p> <p>This change is reflected in the audited accounts and results in the annual repayment from the HRA to the loans fund for 2019/20 increasing by £4.463 million, and the HRA reserve balance at 31 March 2020 reducing by the same amount.</p>

next 2 years would be reduced by £9.2 million). We queried with management whether this profiling period was prudent based on the pattern of benefits provided to the community from the assets funded from the loans fund advances.

General fund: For the unaudited accounts, the general fund loans fund repayments were calculated to reflect the asset lives. The charge for 2019/20 was then adjusted by £1.6 million to mitigate the impact of budget pressures caused by less than budgeted capital receipts.

In our opinion this adjustment means that the 2019/20 repayments are not in line with the council's accounting policy for repayments to follow the asset life method. As a result, our view is that the general fund loans fund repayments are understated by £1.6 million. The general fund reserves are overstated by an equal amount.

General fund: The council accepts audit's view and will review the loans fund repayment scheduling in 2020/21. The 'asset life method' will be consistently applied across the repayment periods from 2020/21. Management has decided not to change the general fund loans fund repayments in the 2019/20 accounts.

Audit have accepted this approach as the £1.6 million unadjusted misstatement, while significant, is not a material misstatement of the accounts.



[Recommendation 1 \(Appendix 1 - Action Plan\)](#)

4. Goodwin case

The Goodwin case relates to a recent employment tribunal that changes the pension entitlement of male survivors in opposite sex marriages to take into account the female member's service from 6 April 1978. Previously, the male spouse survivor's entitlement was based on service accrued from 6 April 1988. The change is backdated to 5 December 2005. The change therefore affects the pension of male spouse survivors where their entitlement arose (i.e. where the female member died) on or after 5 December 2005. This ruling will impact upon the future promised retirement benefits of members but the level of this impact cannot yet be quantified with any certainty.

In accordance with CIPFA/LASAAC guidance, management has included an unquantified contingent liability disclosure in respect of the Goodwin case at *Note 30 – Contingent Assets or Liabilities* in the audited annual accounts

5. Remuneration report disclosure

The [Local Authority Accounts \(Scotland\) Regulations 2014](#) set out the disclosure requirements for the remuneration report in local authority accounts. This includes which individuals require to be included within the report and notes that senior employees to be disclosed include any employee who holds a post that is politically restricted by reason of section 2(1)(a), (b) or (c) of the [Local Government and Housing Act 1989](#).

The Act notes that a post is considered to be politically restricted if any of the following criteria apply:

- (a) a person for whom the head of the authority's paid service is directly responsible;
- (b) a person who, as respects all or most of the duties of his post, is required to report directly or is directly accountable to the head of the authority's paid service; and
- (c) any person who, as respects all or most of the duties of his post, is required to report

directly or is directly accountable to the local authority themselves or any committee or sub-committee of the authority.

During the audit we identified two officers who meet the criteria set out above, by virtue of the fact they reported directly to the Chief Executive (i.e. head of the authority's paid service) during 2019/20, but had not been disclosed in the remuneration report in the unaudited annual accounts.

6. Untaken annual leave accrual

Our review of the calculation of the untaken annual leave accrual in the unaudited annual accounts identified an error due to 17 members of staff being duplicated.

Management updated the audited annual accounts to reflect the recalculated annual leave accrual figure which resulted in the accrual at 31 March 2020 decreasing by £0.085 million.



[Recommendation 2 \(Appendix 1 - Action Plan\)](#)

7. Financial Guarantees

During the audit we identified that West Dunbartonshire Council had issued letters of comfort to both West Dunbartonshire Leisure Trust and Clydebank Property Company but neither had been disclosed as financial guarantees within the unaudited annual accounts.

These letters were provided due to the ongoing uncertainty related to Covid-19 and constitute financial guarantees as defined by the Code. However, no actual financial support has been provided to date.

Management updated the audited annual accounts to disclose the assurances provided to West Dunbartonshire Leisure Trust and Clydebank Property Company within *Note 31: Financial Guarantee*.



[Recommendation 3 \(Appendix 1 - Action Plan\)](#)

8. Accounts Payable and Accounts Receivable overstatement

After the submission of the unaudited annual accounts, the council identified an error within debtors and creditors that resulted in both the accounts payable and accounts receivable balances at 31 March 2020 being overstated by £0.670 million.

Management updated the accounts payable and accounts receivable balances in the audited annual accounts. This resulted in both balances reducing by £0.670 million and therefore had a nil impact on the Net Assets at 31 March 2020 in the Balance Sheet.



[Recommendation 4 \(Appendix 1 - Action Plan\)](#)

Source: Audit Scotland

There is one unadjusted misstatement in the audited accounts. Had this been corrected it would have reduced the council's usable reserves balance at 31 March 2020 by £1.6 million.

30. It is our responsibility to request that all misstatements above the reporting threshold are corrected. The final decision on this lies with those charged with governance considering advice from senior officers and materiality.

31. Four adjustments were made as a result of issues that arose during the course of the 2019/20 audit (detailed at issues 2, 3, 6 and 8 in [Exhibit 3](#)). As a result of these changes the Total Comprehensive Income figure in the comprehensive income and expenditure statement increased by £5.979 million and the Net Assets figure in the council's balance sheet also increased by the same amount.

32. We are required to report to those charged with governance, all unadjusted misstatements, other than those of a trivial nature and request that they be corrected. There is one unadjusted misstatement in the audited accounts relating to the repayment from the general fund to the loans fund for 2019/20 (detailed at issue 3 in [Exhibit 3](#)). Had this been corrected it would have reduced the council's usable reserves balance at 31 March 2020 by £1.6 million.

33. We have concluded that the misstatements identified during the audit arose from issues that have been isolated and identified in their entirety, and do not indicate further systemic error.

Good progress has been made in implementing our prior year recommendations

34. The council has made good progress in implementing our prior year recommendations. For actions not yet implemented, revised responses and timescales have been agreed with management, and are set out in [Appendix 1](#).

We have given an unqualified opinion on the financial statements for the charities administered by the council

35. Due to the interaction of section 106 of the Local Government in Scotland Act 1973 with the charity's legislation, a separate independent auditor's report is required for the statement of accounts of each registered charity administered by the council, where elected members of Scottish local authorities are the sole trustees, irrespective of the size of the charity.

36. West Dunbartonshire Council administer the Dr A K Glen and West Dunbartonshire Charitable Trusts, a registered charity that incorporates five trust funds. A single statement of accounts is produced each year covering all six trust funds and at 31 March 2020 a cumulative balance of £0.277 million was held in these funds, [Exhibit 4](#).

Exhibit 4

Movement in funds held by charities administered by West Dunbartonshire Council

Charitable Trust Fund	Scottish Charity Number	Opening Balance at 1 April 2019 £000	Closing Balance at 31 March 2020 £000
Dr A K Glen	SC018701	24	24
Alexander Cameron Bequest	SC025070	120	116
UIE Award		25	25
Vale of Leven Trust		3	0
Dunbartonshire Educational Trust Scheme 1962		89	90
McAuley Prize for Mathematics		22	22
Total Net Assets		283	277

Source: Dr A K Glen and West Dunbartonshire Trust Funds audited accounts 2019/20

37. It was agreed by Trustees during 2016/17 that the Vale of Leven funds should be disbursed in full and this was completed during 2019/20, leaving the fund with a nil balance. The trust has therefore been wound up, with OSCR confirming removal from the Charities Register on 11 March 2020.

38. The Trust Fund balances are disclosed in a note in West Dunbartonshire's Annual Accounts but do not represent assets of the council so are not included within the cash and cash equivalents figure shown in the council's balance sheet.

39. Our duties as auditors of the charities administered by West Dunbartonshire Council are to:

- express an opinion on whether the charity's financial statements properly present the charity's financial position and are prepared in accordance with charities legislation
- read the trustees' annual report and express an opinion as to whether it is consistent with the financial statements
- report on other matters by exception to the trustees and to the Office of the Scottish Charity Regulator (OSCR)

40. We have given an unqualified opinion on the financial statements for the charities administered by the council and have nothing to report in respect of other matters.

41. Two wider dimension risks were identified during the planning process. These related to the potential dormancy of certain charitable trusts, and the governance and investment documentation for the following charitable trusts:

- Dunbartonshire Educational Trust Scheme 1962
- McAuley Prize for Mathematics
- UIE Award

42. These are issues that have been ongoing for a number of years and have still to be satisfactorily resolved. As a result, they are both included in the agreed action plan at [Appendix 1](#).

43. Four of the charitable trusts did not make any payments during 2019/20. In considering the dormancy of these trusts, it was noted that there is minimal information available regarding the trusts, or the application process to access funds, on the West Dunbartonshire Council website. This could serve to further perpetuate the dormancy of the trust funds if information cannot be easily accessed.

No objections to the annual accounts were received

44. The Local Authority Accounts (Scotland) Regulations 2014 require a local authority to publish a public notice on its website that includes details of the period for inspecting and objecting to the accounts. This must remain on the website throughout the inspection period. The council complied with the regulations and there were no objections to the 2019/20 annual accounts.

The deadline for the submission of the auditor assurance statement on the council's 2019/20 WGA return has been extended to 4 December 2020

45. The whole of government accounts (WGA) are the consolidated financial statements for all branches of government in the UK. The council is required to provide information in a WGA return and external auditors are required to review and provide assurance on the WGA return. In accordance with the WGA guidance we will complete the required assurance statement and submit it to the National Audit Office by the extended deadline of 4 December 2020.

Part 2

Financial management



Main judgements

The council has a good track record of delivering services within budget and reported a surplus of £0.586 million for 2019/20.

The council's budget setting process is operating effectively with member engagement throughout the preparation and approval of the 2019/20 budget.

The council has effective budget monitoring and control arrangements that allow elected members to carry out effective scrutiny of the council's finances.

A trend of slippage in the capital programme was reported in the 2018 Best Value Assurance Report. The level of capital slippage significantly improved during 2019/20, although this still represented 23 per cent of the approved capital programme for the year.

Outstanding loans at 31 March 2020 totalled almost £514 million and the council has high levels of debt relative to annual revenue.

The 2019/20 budget included planned contributions from reserves to address the funding gap

46. During the 2019/20 annual budget setting process we observed that elected members were provided with projected funding gaps and savings options early in the budget setting process to enable them to make soundly based decisions on closing the funding gap. Based on our observations of the budget setting process we are satisfied that the council's budget setting process operates effectively.

47. In March 2019, the Council approved a three per cent increase to council tax and a general fund revenue budget of £219.079 million for 2019/20, which was an increase of £4.556 million from the 2018/19 final budget of £214.523 million. The approved budget identified a projected funding gap of £5.060 million. Plans to address the funding gap included targeted efficiency savings of £2.739 million, a review of the loans fund advances repayment profile, and a transfer of £0.975 million from reserves.

48. The budget was updated during the year to reflect a range of budget revisions and additional funding being provided by the Scottish Government, including funding to cover additional pay and pension costs for teachers, resulting in a revised budget of £223.433 million.

Effective budget monitoring and reporting arrangements are in place

49. During the year, budgetary control reports were reported regularly to senior management and members. These outlined the council's financial performance against budget to date, as well as a projected variance for the year. This allowed for appropriate action to be taken in response to adverse variances. Therefore, we concluded that effective budget monitoring and reporting arrangements are in place.

Financial management is about financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.

The council has a good track record of delivering services within budget and reported a surplus of £0.586 million for 2019/20

50. The council has a good track record of consistently delivering services within budget and again delivered services within budget during 2019/20 with a surplus of £0.586 million reported. The achievement of a surplus was attributable to a range of specific management actions taken to reduce costs and control spending including:

- control of vacancies and staff cover
- general process and efficiency review
- specific restructuring of service delivery, and
- implementation of agreed actions to deliver savings targets.

Educational services reported a £1.455 million overspend for 2019/20 due to in-year cost pressures, including additional staffing costs

51. The overall surplus reported against budget for 2019/20 reflects the outturn of services with favourable variances in some services partially offset by overspends in other areas, particularly Educational Services. The most significant under and overspends are summarised in [Exhibit 5](#).

Exhibit 5 Summary of significant under / overspends against budget

Area	£m	Reason for variance
Underspends		
Corporate Services	£1.101	A number of vacant posts have led to favourable variances, as well as an increase in overpayment recoveries.
Infrastructure, Regeneration and Economic Development	£0.539	Favourable staffing budget due to vacancies, alongside a mild winter which led to lower winter gritting costs; and increased income from a higher volume of work being completed.
Overspends		
Educational Services	£1.455	Spend pressures, particularly within teacher probationary costs, additional specialists needs and secondary schools. An improvement plan has been developed to address overspends within Education Services.

Source: West Dunbartonshire Council 2019/20 Annual Accounts

82 per cent of targeted efficiency savings were delivered during 2019/20

52. As part of the annual budget process, targeted efficiencies of £2.739 million were identified and agreed for action. These were monitored monthly as part of the budgetary control process with £2.244m (82 per cent) being delivered.

The HRA operated within budget, however rent arrears have increased from the prior year

53. The council is required by legislation to maintain a separate housing revenue account and to ensure that rents are set to a level which will at least cover the costs of its social housing provision. Rent levels are therefore a direct consequence of the budget set for the year. The council does not have the power to budget to accumulate HRA reserves.

54. In February 2019, the Council approved a 2% increase in the average weekly rent levels for tenants for 2019/20. The rent level set reflected the income required to fund the revenue budget of £43.204 million.

55. Total HRA expenditure for the year totalled £42.004 million, £1.200 million less than budgeted. This was primarily due to HRA repairs expenditure where activity is demand led. The spend can fluctuate each month and the lower than anticipated demand across the year resulted in the spend being less than what was originally anticipated. Actual income for the year was £0.027 million less than budgeted, resulting in a surplus for the year of £1.173 million. This, alongside the in-year effect on the Loans Fund Review, brings the total HRA reserves to £3.924 million at 31 March 2020, an increase of £1.606 million from 2018/19.

56. As at 31 March 2020, total rent arrears amounted to £3.922 million (£3.519 million at 31 March 2019) with a bad debt provision of £2.682 million recognised for these amounts.

The level of capital slippage significantly improved during 2019/20, although this still represented 23 per cent of the approved capital programme for the year

57. We reported in the [Best Value Assurance Report \(June 2018\)](#) that there has been a trend of significant levels of capital slippage at the council over a number of years and recommended that the council review its project management processes and consider performing self-assessments to identify areas for improvement. In response to this recommendation the council agreed improvement actions to address the level of slippage. These actions were completed during 2018/19 and the council anticipated these would lead to improvements in the delivery of the capital programme going forward.

58. For 2019/20, the council approved a capital programme of £140.438 million split between £77.722 million for planned general services capital projects and £62.716 million for HRA capital works.

59. Total capital expenditure in 2019/20 was £108.229 million of which £57.079 million related to general services and £51.150 million to the HRA capital programme. This represented total in-year slippage of 32.2 million (23 per cent) with slippage of £20.6 million (27 per cent) against the general services programme and £11.6 million (18 per cent) against the HRA programme.

60. The majority of slippage occurred due to delays in starting individual projects. These delays occurred for various reasons, not all of which were within the council's control, [Exhibit 6](#). However, the nature and scale of some of these delays suggest that there is still a level of optimism bias when setting project start dates for the annual capital programme. When developing future capital programmes officers should ensure they set realistic start dates for each project, and give due consideration to all factors that could impact on the commencement and progress of each project.



[Recommendation 5 \(Appendix 1 - Action Plan\)](#)

61. The overall level of capital slippage of 23 per cent for 2019/20 is a significant improvement on 2018/19 when total slippage was 41 per cent. There is therefore evidence that the actions taken by the council are starting to deliver the intended

improvements in the delivery of the capital programme. We will continue to monitor progress in this area during 2020/21.

Exhibit 6

Capital projects reporting significant slippage in 2019/20

Project	Forecast Spend (£m)	Actual Spend (£m)	Slippage		Explanation for slippage
			(£m)	(%)	
Vehicle replacement programme	4.605	0.892	3.714	81	Delivery was expected in March 2020 but was delayed due to Covid-19 restrictions.
Posties Park Sports Hub	1.656	0.019	1.637	99	Contract was awarded in August 2019 and physical works were expected to commence in March 2020 but were postponed due to Covid-19 restrictions.
Gruggies Burn	4.305	0	4.305	100	Project approval granted at August 2019 Tendering Committee meeting but commencement delayed as awaiting sign-off by Legal before project can progress
A811 Lomond Bridge	3.653	541	3.112	85	Project contractor approved at August 2019 Tendering Committee meeting. Physical works were expected to commence in October 2019 but this was revised to November 2019 due to time taken with planning consents. These works have now commenced.
Affordable housing programme	33.984	24.421	8.743	26	The delivery of the council's Affordable Housing Supply Programme has a number of complexities and interdependent actions which have impacted on the delivery of the programme.

Source: 2019/20 Capital Programme final outturn reported to August 2020 meeting of West Dunbartonshire Council

62. The Affordable housing programme shown in [Exhibit 6](#) forms part the council's "More Homes Strategy" which aims to deliver over 1,000 new affordable homes within the area over the period to 2021. We will continue to monitor the council's progress against the "More Homes Strategy" during 2020/21.

Missives have been agreed for the Exxon site in Bowling which means that plans to transform the site by creating industrial and commercial development can now be progressed

63. The Glasgow City Region City Deal was the first in Scotland and involves eight councils, including West Dunbartonshire, working together to deliver infrastructure, innovation and employment projects to improve their economic performance. Launched in August 2014, the £1.1 billion deal includes £500 million from the UK and Scottish governments over a 20-year period, plus £130 million from the eight councils. It is estimated that the deal will attract an estimated £3.3 billion of private-sector investment, create 29,000 permanent jobs and increase gross value added – that is, the value of all the goods and services that the region produces without taxes or subsidies – by £2.2 billion per year.

64. West Dunbartonshire Council is one of the smallest councils involved in the City Deal but is an equal partner and plays an active role in the governance

structure. It is represented on all sub-groups and takes the lead on the housing and equalities portfolio.

65. In 2017/18 we reported that the council were developing an infrastructure project as part of the City Deal: the Exxon Site at Bowling. This is anticipated to cost £34.1 million over 7 years with an expected £29.3 million (86%) funded through grants from the UK and Scottish governments and the remaining £4.8 million (14%) funded by contributions from the council. The project includes a proposal to create an industrial and commercial development at the site and plans for a new road to provide an alternative route in and out of West Dunbartonshire.

66. This project supports the council's priority to generate additional employment opportunities in West Dunbartonshire and increase the Gross Value Added (GVA) of the area. It aims to improve job density, which is low within West Dunbartonshire at 0.55 per head, compared with the Scottish average of 0.8 per head. The project should help address the average length of unemployment which is the longest within the City Deal region.

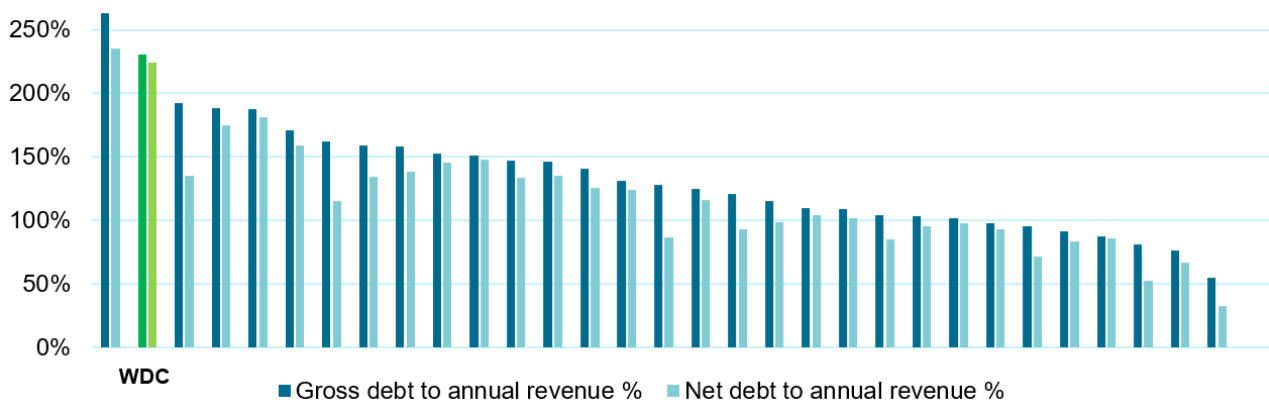
67. A Council report entitled 'ExxonMobil Commercial Agreement' on 24 June 2020 confirmed that a deal to transfer ownership of 150 acres of land at ExxonMobil's former Esso site in Bowling to West Dunbartonshire Council has now been completed. This marks a significant step in the City Deal project and means that the plans to transform the site by creating industrial and commercial development can now be progressed. We will continue to monitor progress with this project and provide an update in 2020/21.

Outstanding loans at 31 March 2020 totalled almost £514 million and the council has high levels of debt relative to annual revenue

68. The council's outstanding loans at 31 March 2020 totalled £513.996 million, an increase of £68.541 million on the previous year. Loan repayments of £201.071 million were made during 2019/20 and new loans of £269.612 million (£50.868 million of new long-term loans and £218.744 million of new short-term loans) were taken out during the year. The additional borrowing was required to help finance the council's capital programme and short-term borrowing was used to take advantage of the continuing low level of interest rates.

Exhibit 7

Gross and net external debt of Scottish local authorities as a percentage of annual revenue for 2019/20



Source: Scottish councils' unaudited 2019/20 accounts (excluding Orkney Islands council)

69. Analysing both gross and net external debt as a proportion of annual revenue gives an indication of the relative indebtedness of the council. [Exhibit 7](#) shows both gross and net external debt as at 31 March 2020 as a percentage of annual revenue (including HRA dwelling rents) for all Scottish councils (excluding Orkney Islands council which has net investments). West Dunbartonshire Council is

highlighted near the upper end of the range of debt levels for both gross external debt and net external debt at 31 March 2020 as a percentage of annual revenue for the year (with net external debt being total external debt less short-term investments). It is recognised that the council's borrowing figure includes debt associated with both the HRA and the council's PPP assets which not all Scottish local authorities have.

Financial systems of internal control operated effectively during the year

70. As part of our audit we identify and assess the key internal controls in those accounting systems which we regard as significant to produce the financial statements. Our objective is to gain assurance that the body has systems for recording and processing transactions that provide a sound basis for the preparation of the financial statements.

71. Due to the timing of our work, and the temporary suspension of council meetings as a result of Covid-19, the findings from our interim work were reported in a management letter to the Section 95 Officer on 24 June 2020.

72. We reported five control weaknesses, one of these had an impact on our audit approach. This related to NDR reliefs; from a sample of 15 reliefs selected for testing, no documentation was retained to evidence secondary/supervisory checks. As a consequence, we carried out additional audit work to allow us to obtain the necessary assurances for the audit of the 2019/20 financial statements. Specifically, we carried out additional work on sample testing of NDR reliefs to ensure reliefs were granted correctly. This testing did not identify any errors or issues.

Part 3

Financial sustainability



Main judgements

The council is projecting an overspend against the 2020/21 general fund revenue budget, primarily due to the financial impact of Covid-19.

The council has effective arrangements in place for financial planning that include a long-term financial strategy, however, this will need to be revised to reflect the longer-term financial impact of Covid-19. Additional budget “flexibilities” will be available to Scottish councils in 2020/21 and 2021/22 to mitigate the immediate financial impact of Covid-19.

The council approved the reprofiling of loans fund advance repayments during the year. This has reduced the annual payments made from the general fund and HRA to the loans fund each year but will also result in annual repayments having to be made over a longer period.

The council has a low level of reserves as a proportion of net revenue compared to other Scottish local authorities. The uncommitted general fund balance of £2.752 million at 31 March 2020 was below the target of £4.122 million, set by the Council. This increases the risk that the council will have insufficient reserves to respond to unforeseen events.

As at period 5, an overspend of £2.309 million is projected against the 2020/21 general fund revenue budget, primarily due to the financial impact of Covid-19

73. The ‘General Services Budget Preparation’ paper was presented at the meeting of the Council on 4 March 2020. During the meeting, members approved a 4.84 per cent increase to council tax and a general fund revenue budget of £229.157 million for 2020/21, which was an increase of £6.724 million from the 2019/20 revised budget of £222.433 million. The budget was developed prior to the Covid-19 outbreak in the UK and will require to be revisited throughout the year as more information on the full cost implications, and additional funding, is known.

74. All councils in Scotland were required to submit returns to the Scottish Government setting out the financial pressures resulting from the impact of Covid-19. West Dunbartonshire Council submitted its initial return in May 2020 and full year return in June 2020, and this highlighted that the estimated overall total cost and lost income as a result of Covid-19 from April to June 2020 was £5.463 million, although this was partially offset by reduced costs of £1.363 million over the same period.

75. The financial update and planning report presented to the Council meeting in September 2020 highlighted that, in addition to other minor budget revisions, additional funding of up to £6.319 million has been made available to the council by the Scottish and UK governments in response to Covid-19. Since the budget was approved, additional funding has been provided by Scottish Government and a revised budget of £234.968 million is being monitored based on confirmed funding as at September 2020. Revenue budget monitoring reports for 2020/21 (up to period 5) indicate that the council is projecting a year end overspend of £2.309 million against the revised budget. £2.229 million of this adverse variance is

Financial sustainability looks forward to the medium and longer term to consider whether the council is planning effectively how it will deliver services in the future.

attributable to the financial impact of Covid-19. This £2.229 million projected overspend, as at period five, is on top of the (to date) £6.319 million of additional funding received for Covid-19.

The reduction in housing services activity since April 2020 is likely to result in a significant underspend against the 2020/21 HRA revenue budget

76. A 2020/21 HRA revenue budget of £44.152 million was approved at the March council meeting. The budgetary position for HRA as at period 5 shows a projected underspend of £1.078 million. This favourable variance is almost entirely attributable to a projected underspend of £1.076 million due to reduced operational activity caused by the impact of Covid-19. The projected Covid-19 impact is based upon a range of assumptions as to how services will restart over the remainder of this financial year and what costs will be borne by the HRA.

A long-term financial strategy is in place, but this will need to be revised to reflect the longer-term financial impact of Covid-19

77. Scottish public finances are fundamentally changing, with significant tax-raising powers, new powers over borrowing and reserves, and responsibility for some social security benefits. This provides the Scottish Parliament with more policy choices but also means that the Scottish budget is subject to greater uncertainty and complexity.

78. A new Scottish budget process has been introduced, which is based on a year-round continuous cycle of budget setting, scrutiny and evaluation. As part of the new budget process, the Scottish Government published an initial five-year Medium-Term Financial Strategy (MTFS) in May 2018. The five-year outlook for the Scottish budget, set out in the MTFS, provides useful context for bodies' financial planning.

79. The council's long-term financial strategy identifies budget pressures and provides clear links to the council's strategic objectives. Given that financial settlements are only made annually, it is difficult for the council to plan with absolute certainty. To address this, the council has included scenario planning (informed by the MTFS) and a risk assessment of the likely impact of any changes in assumptions.

80. The council's annual revenue estimates supplement the long-term strategy and show the projected movement in budget gaps as a result of changes in strategy. Following the setting of the budget in March 2020, the projections identified current expected gaps of £6.051m in 2021/22 and a further £7.017m for 2022/23.

81. In addition, the 2020/21 budget included anticipated capital receipts of approximately £3.4 million from the sale of the Garshake Road and Our Lady & St Patrick High School sites. Given the uncertainty around asset values due to Covid-19, detailed at issue 1 in [Exhibit 3](#), there is a risk that the capital receipts generated from the sale of these sites may be lower than initially anticipated.

82. The long-term financial strategy was developed prior to the Covid-19 outbreak in the UK. This will therefore need to be revised to reflect the longer term impact of Covid-19.



[Recommendation 6 \(Appendix 1 - Action Plan\)](#)

Additional budget “flexibilities” will be available to Scottish councils in 2020/21 and 2021/22 to mitigate the immediate financial impact of Covid-19

83. The Scottish Government Cabinet Secretary for Finance recently wrote to COSLA indicating that the Chief Secretary to the Treasury had agreed some

“flexibilities” to mitigate the immediate financial impact of Covid-19 on Scottish councils. Further details are to be brought forward in the form of statutory guidance and a change to statutory regulations, but councils can now plan on the basis that the following flexibilities will be available:

- Capital receipts may be used to finance Covid-19 revenue expenditure.
- Councils will have the flexibility to amend the accounting treatment of debt included in service concession contracts (for example, public private partnership) contracts, thereby reducing charges to services.
- A Loans Fund repayment holiday will permit councils to defer loans fund repayments due to be repaid in either 2020/21 or 2021/22.

84. The Cabinet Secretary also emphasised that the flexibilities should not be seen as an opportunity to maintain or grow reserves. Councils are expected to consider using reserves to meet Covid-19 funding pressures. It is also expected that councils will first consider the additional resources available from capital receipts and the change in accounting arrangements for service concession contracts before taking advantage of a loans fund repayment holiday.

The council approved the reprofiling of loans fund advance repayments during the year which has reduced the annual payments from the general fund and HRA to the loans fund

85. The [Local Authority \(Capital Finance and Accounting\) \(Scotland\) Regulations 2016](#) (the 2016 Regulations) came into force on 1 April 2016. These Regulations replace the statutory provisions for local authority borrowing, lending and loans funds as set out in Schedule 3 of the Local Authority (Scotland) Act 1975.

86. The 2016 Regulations make provision, inter alia, with respect to the powers of local authorities to borrow money and to maintain loans funds. The loans fund operates like an internal bank: it raises money externally and makes advances to council services, typically for large capital projects. The service repays the amount advanced over a specified number of years. Prior to the introduction of the 2016 Regulations this repayment period was fixed at the outset and was not changeable.

87. The 2016 Regulations allowed flexibility to alter repayment periods subsequent to the initial agreement. The interpretation of the regulations specific to repayment periods and their extension became a matter of contention. Following discussions with CIPFA, CoSLA, the Scottish Government and independent legal experts, Audit Scotland agreed in June 2019 that the 2016 regulations could be applied to pre-April 2016 advances.

88. In February 2020, the council’s finance team approached external audit to discuss their proposals for reprofiling the loans fund repayment periods by moving from the “statutory method” (the method required by the Local Authority (Scotland) Act 1975) to an “asset life method” (matching the repayment period to the economic life of the assets financed via the loans fund advances). We reviewed the proposed approach and underlying calculations and said that the methodology used was permitted under the 2016 Regulations.

89. Officers also advised that, based on the reprofiling, payments from revenue to the loans fund since 1996 of £28.925 million (£19.763 million repayments from the general fund and £9.162 million of repayments from the HRA) would be reversed and the amounts returned from the loans fund to the relevant reserves. Therefore, applying the reprofiling retrospectively. At that time, neither council officers or ourselves identified that this approach did not comply with specific transitional provisions set out in [Local government finance circular 7/2016: Loans Fund Accounting guidance](#) that only permit the change to be applied prospectively, i.e. in respect of repayments made from the date of change. In the council the revised accounting policy became effective in 2019/20 and the changes should have been applied to loans fund payments made from then on. Payments made in earlier

years reflected the accounting policy in place at that time and no restatement of these amounts is permitted.

90. The loans fund reprofiling was approved at the Council meeting on 4 March 2020 as part of the Treasury Management Strategy 2020/21 to 2029/20. In June 2020 we identified that, the previously discussed accounting treatment did not comply with the guidance and that the repayments from the general fund and HRA to the loans fund between 1996 and 2018/19 cannot be revisited. Instead, annual repayments from 2019/20 onwards are to be reduced to reflect the remaining loans fund advance balances being repaid over a longer period than would have been the case under the “statutory method”. The impact of the loans fund reprofiling on the annual repayments from the general fund and HRA for 2019/20 and 2020/21 is shown in [Exhibit 8](#).

Exhibit 8

Impact of loans fund reprofiling on annual repayments from general fund and HRA for 2019/20 and 2020/21

Payment description	Original repayment profile (£m)	Revised repayment profile (£m)	Reduction in annual payment (£m)
Annual payment from general fund to loans fund for 2019/20	5.5	0*	5.5
Annual payment from HRA to loans fund for 2019/20	6.7	4.5	2.2
Annual payments from general fund and HRA to loans fund for 2019/20	12.2	4.5	7.7
Annual payment from general fund to loans fund for 2020/21	6.1	1.8	4.3
Annual payment from HRA to loans fund for 2020/21	7.0	4.8	2.2
Annual payments from general fund and HRA to loans fund for 2020/21	13.1	6.6	6.5

* As explained at issue 3 in [Exhibit 3](#), the reprofiled payment due from the general fund to the loans fund during 2019/20 was £1.6 million but the actual payment made was zero.

Source: West Dunbartonshire Council 2019/20 Annual Accounts working papers

91. While the loans fund reprofiling has reduced the annual repayments due from the general fund and HRA to the loans fund each year, the total principal to be repaid is unaffected by the change. It should be noted however that the reprofiling means that annual repayments will require to be made over a longer period than would have been the case under the “statutory method”. In addition, the council will incur additional interest charges due to repaying the advances over a longer period than the original repayment profile.

The uncommitted general fund balance of £2.752 million at 31 March 2020 was below the prudential reserve target of £4.122 million, set by the Council for 2019/20

92. The CIPFA Local Authority Accounting Panel (LAAP) bulletin 99 provides guidance on the establishment and maintenance of reserves. It does not prescribe level of reserves, but instead places the responsibility on the chief finance officer to advise the Council on the creation and level of reserves appropriate to its circumstances. The bulletin states that reserves can be held for three main purposes:

- a working balance to help cushion the impact of uneven cash flows
- a contingency to cushion the impact of unexpected events

- a means of building up funds, often referred to as “earmarked” reserves to meet known or predicted requirements.

93. The level of usable reserves held by the council decreased by £0.257 million, from £16.091 million to £15.834 million, during 2019/20 as shown in [Exhibit 9](#).

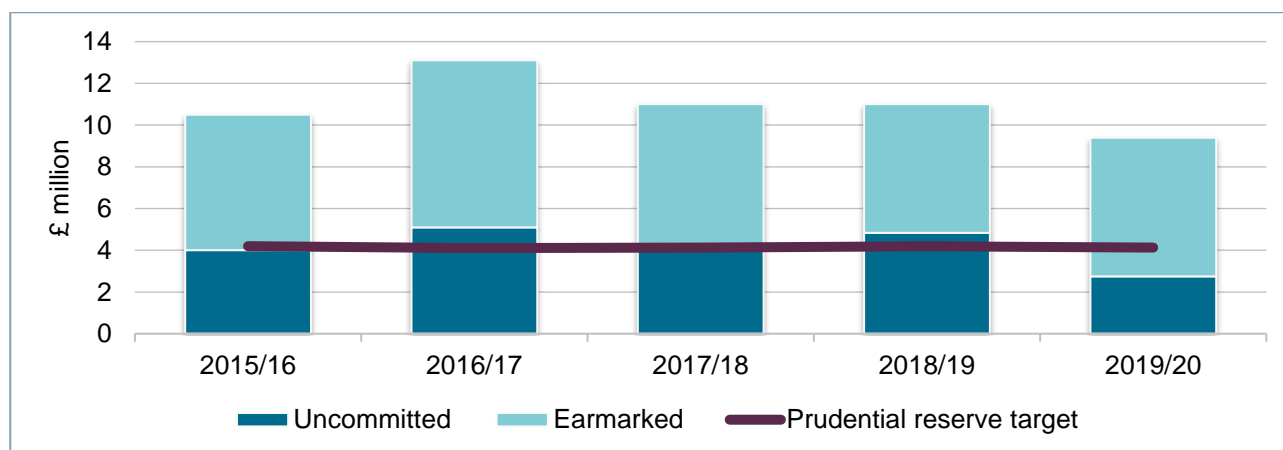
Exhibit 9 West Dunbartonshire Council usable reserves

Reserve	31 March 2019 (£m)	31 March 2020 (£m)
General fund	10.998	9.395
Housing revenue account reserve	1.606	3.924
Capital grants and receipts unapplied account	0.278	0.132
Capital reserve	2.847	2.169
Other reserves	0.362	0.214
Total usable reserves	16.091	15.834

Source: West Dunbartonshire Council Annual Accounts 2019/20

94. [Exhibit 10](#) provides an analysis of the general fund balance over the last five years split between the earmarked and uncommitted elements.

Exhibit 10 Analysis of general fund balance over last five years



Source: West Dunbartonshire Council Annual Accounts 2015/16 to 2019/20

95. The council's approved reserves strategy specifies that there should be a prudential reserve of 2% of net adjusted expenditure to safeguard assets and services against financial risk. This equates to £4.122 million for 2019/20. The uncommitted general fund balance of £2.752 million at 31 March 2020 was significantly below this target. We note that the change in accounting treatment for the loans fund review, paragraph [90](#), has impacted on the year end reserves position for 2019/20. However, as reported in prior years, the council also has a low level of reserves as a proportion of net revenue compared with other Scottish local authorities. This increases the risk that the council will have insufficient reserves to respond to unforeseen events or reductions in future funding.



[Recommendation 7 \(Appendix 1 - Action Plan\)](#)

The council has prepared guidance on the development of business cases for capital projects to support the delivery of the Capital Strategy 2020/21-2029/30

96. In December 2017, the Chartered Institute of Public Finance and Accountancy (CIPFA), issued revised Prudential and Treasury Management Codes. These included a requirement from 2019/20 for all local authorities to prepare a Capital Strategy to provide:

- a high-level overview of how capital expenditure, capital financing and treasury management activity contribute to the provision of services
- an overview of how the associated risk is managed, and
- the implications for future financial sustainability.

97. The first Capital Strategy was presented to Council in March 2019 and the first annual update of the strategy was presented to Council in March 2020. The updated Capital Strategy covers the period 2020/21-2029/30.

98. The previous Capital Strategy included an action plan with five actions, most of which are ongoing or due at a future point. There was one action which was due in 2019 relating to the preparation of guidance on the development of business cases for capital projects. This was completed and agreed for use by the Strategic Asset Management Group in August 2019 as required.

99. It should be noted that continued improvement in the delivery of the annual capital programmes, discussed at paragraphs [57-61](#), will be essential to the successful delivery of the Capital Strategy.

An “European Union Exit Assurance” plan was agreed by the Council in January 2020

100. We reported in the 2018/19 Annual Audit Report that following a Regional Workshop on 6 February 2019, the council’s Resilience Group decided that the council should prepare a bespoke EU Exit Assurance Action Plan. This would be based upon the Scottish Planning Assumptions, to set out the key risks to the council and the mitigating actions to address these.

101. The European Union Exit Assurance plan was presented to the Council at the January 2020 meeting. The plan includes 20 broad risks along with the relevant impact for West Dunbartonshire with the mitigating actions and any relevant comments. The document will remain live on the council’s website and will be regularly updated throughout the response to any “No Deal” EU Exit, or delay of Article 50. The council has also kept staff and elected members informed of developments in this area and the steps being taken to prepare for the potential impacts.

Part 4

Governance and transparency



Main Judgements

The council had effective governance arrangements in place during 2019/20. The Covid-19 pandemic has impacted on these arrangements, but we have concluded that the revised arrangements are appropriate and continue to support good governance and accountability.

Regular cross party meetings were held to share updates on the developments on the Covid-19 pandemic. Members were also kept up to date through regular and comprehensive briefing papers. These included responses to members questions to ensure that all members have the most up-to-date information for any queries raised.

Effective governance arrangements were in place during 2019/20

102. Our previous year's conclusion is still relevant, that "effective governance arrangements are in place in the council", as there have been no significant change during 2019/20, with the exception of specific comments below on the response to the Covid-19 outbreak since March 2020.

The Covid-19 pandemic has impacted on governance arrangements since March 2020, but we have concluded that the revised arrangements are appropriate and continue to support good governance and accountability

103. The impact of Covid-19 from March 2020 has been set out in the Annual Governance Statement in the council's annual report and accounts. These allowed the council to manage the unprecedented nature and scale of the threat to its communities and staff. We note that the following steps were taken to allow council staff to prioritise their response to the outbreak:

- Council and committee meetings were agreed to be cancelled up until the end of June 2020, with additional powers delegated to senior officers. The council's existing scheme of governance was used to enable decisions to be taken which would normally be taken by committee.
- Decisions taken by the Strategic Resilience Group have been maintained within a decision log to ensure a clear audit trail of all decisions made.
- Regular elected member briefings and summary FAQs have been reported to all elected members.
- Regular cross party meetings were held to further share updates on the developments on the pandemic.

104. Meetings of the Council and the Audit Committee have been held remotely since April 2020 to allow members to undertake their scrutiny role, with regular Covid-19 updates reported. The Council meetings are streamed live, and recordings are available after the meetings. We have concluded that the revised arrangements are appropriate and continue to support good governance and accountability.

Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.

Good Practice – Covid-19 member briefings

Since March 2020 the council has produced regular and comprehensive member briefings to keep them abreast of developments in relation to Covid-19 and how this is impacting on the delivery of services across West Dunbartonshire. These include responses to members questions to ensure that all members have the most up-to-date information for any queries raised.

Internal audit complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS)

105. The internal audit function at West Dunbartonshire Council is provided by its in-house internal audit team. There has been a change in the internal audit management arrangements during 2019/20. The Head of Internal Audit retired at the end of 2019 and was replaced by the Internal Audit Manager from Inverclyde Council who is now performing this role for both councils as part of shared management arrangement.

106. Each year we consider whether we can rely on internal audit work to avoid duplication of work, and as part of our planning process we reviewed the council's internal audit arrangements in accordance International Standard on Auditing (UK) 610 (Using the Work of Internal Auditors).

107. Our assessment of the internal audit function concluded that it has sound documentation and standards of reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

108. During the year, there was some slippage against the 2019/20 Internal Audit Plan. This meant that we were unable to place reliance on the Housing rents calculation and collection internal audit review as planned. However, this was communicated to the external audit team by the Internal Audit Manager at an early stage which enabled us to undertake additional audit work in these areas. At the time of writing this report, two Internal Audits remain outstanding (Cyber Security and Third-Party Providers), it is anticipated these will be completed by December 2020. The slippage did not impact the assurances provided to the Section 95 Officer which inform the Annual Governance Statement as the new Head of Internal Audit completed a risk based analysis of the audits to be completed, once taking up the position.

Our recommendations from the *Audit review of the investigation of tendering and contracting practices in Roads and Greenspace services* have been actioned. The publication of the Annual Procurement Report was delayed due to Covid-19, in line with flexibility allowed by the Scottish Government.

109. As highlighted in the 2018/19 Annual Audit Report an Internal Audit report to the Audit Committee in December 2018 identified weaknesses in the council's procurement arrangements within Roads and Greenspace. It highlighted that a number of procurement processes had been completed without following the council's Financial Regulations.

110. As part of our audit responsibilities, we completed an *Audit review of the investigation of tendering and contracting practices in Roads and Greenspace services (April 2019)*. The findings were reported to a special meeting of the Council on 14 May 2019. Our review confirmed the weaknesses already reported by internal audit and identified further breaches of procurement policies and the financial regulations.

111. As part of the approved Internal Audit Plan for 2019/20 a follow-up audit on procurement was undertaken. This found that audit actions have been implemented by management, but a number of further improvements are required

within Roads and Greenspace. As a result, the follow-up Internal Audit report produced a number of further recommendations. Internal Audit has since reported that these recommendations have also been followed up and all actions have been completed.

112. During the year we also followed up on the recommendations from our report and confirmed that all had been actioned.

113. The publication of the Annual Procurement Report for 2019/20 was delayed until November 2020, in line with agreed extended deadlines from the Scottish Government, due to the Covid-19 pandemic. We reviewed the report and found that for 2019/20 spend data, of the £152.239 million regulated procurement expenditure, £138.854 million or 91.2 per cent was compliant (79.7 per cent for 2018/19). The analysis of spend also identified that of a total spend of £172.730m, 90.7% complied with the Council's Financial Regulations. This compares to the 2018/19 compliance rate of 77.2%. The Council has set themselves a compliance rate target of 100 per cent for 2020/21. We will continue to monitor and report on this area in 2020/21.

The council has engaged positively with the National Fraud Initiative

114. The National Fraud Initiative (NFI) in Scotland is a counter-fraud exercise coordinated by Audit Scotland. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems, to identify 'matches' that might suggest the existence of fraud or irregularity.

115. As at 8 October 2020, 5,586 matches had been processed, with 14 cases still open and under investigation. The exercise has resulted in 37 frauds and 146 errors being identified, with savings totalling £73,178.

116. The council has made good progress investigating the matches from the latest NFI exercise and recognise the NFI as a vital element of the council's approach to tackling fraud and corruption. The annual counter fraud update report also includes NFI statistics and updates to ensure members are kept informed of progress. We have concluded that the council has engaged positively with the NFI.

Standards of conduct and arrangements for the prevention and detection of fraud and error were appropriate

117. The council is responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities. Furthermore, it is also responsible for ensuring that its affairs are managed in accordance with proper standards of conduct by putting effective arrangements in place.

118. We have reviewed the arrangements in place to maintain standards of conduct including the council's financial regulations, counter fraud and corruption strategy and whistleblowing policy. There are established procedures for preventing and detecting any breaches of these standards including any instances of corruption.

119. We concluded that the council has appropriate arrangements in place for the prevention and detection of fraud, error and irregularities. We are not aware of any specific issues that we need to bring to your attention.

Part 5

Best Value



Main judgements

Good progress has been made in addressing the recommendations from the Best Value Assurance Report (June 2018) with all five recommendations now implemented. We will continue to monitor the longer-term impact of the improvements made.

The council demonstrates a clear focus on delivering Best Value and there is evidence of continuous improvement in its services over time.

The council has effective systems in place to monitor performance and drive continuous improvement, which support scrutiny of service performance. The council reported that 55 per cent of strategic indicators were on target during 2019/20, but 15 per cent were significantly below target.

The challenge faced by the council in tackling underperformance linked to levels of poverty and inequality will be exacerbated by the impact of Covid-19. The impact on service performance during 2020/21 will be reported in next year's annual audit report.

Overall, performance against national indicators has improved in recent years and the rate of improvement of West Dunbartonshire Council is slightly above the national trend.

The council's Best Value Assurance Report was published in June 2018 and highlighted that the council demonstrates a clear focus on delivering Best Value and there was evidence of continuous improvement in its services. This remains the case.

120. Best value is assessed over the five-year audit appointment, as part of the annual audit work. In addition, a Best Value Assurance Report (BVAR) for each council will be considered by the Accounts Commission at least once in this five-year period.

121. The *Best Value Assurance Report (June 2018)* for West Dunbartonshire Council was published on 28 June 2018 and reported that the council had made significant improvements in how it works since the previous Best Value report in 2007. It highlighted that the council now demonstrates a focus on delivering Best Value and there was evidence of continuous improvement in its services. The report also included five recommendations which were endorsed by the Accounts Commission.

122. At its meeting on 29 August 2018, the council agreed a Best Value Assurance Improvement Plan which included actions to address all recommendations included in the BVAR. An update against the plan was reported to the Council meeting in February 2020. It noted that all recommendations within the BVAR Improvement Plan had been fully delivered and activity on driving Best Value will continue.

123. This section of the report provides a summary of the progress made against the BVAR recommendations. It also covers other audit findings relating to the audit dimension of Value for Money, referred to in [Exhibit 1](#).

Best Value is concerned with using resources effectively and continually improving services.

Good progress has been made in implementing the recommendations from the BVAR

124. We reported in our 2018/19 Annual Audit Report that two of the BVAR recommendations, relating to workforce plans and cross-party working, had been fully addressed and progress was being made against the other three recommendations. [Exhibit 11](#) sets out our view on the progress made against the three remaining BVAR recommendations and shows that a further recommendation has now been fully completed. We will continue to monitor progress against the two ongoing recommendations as part of our 2020/21 audit.

Exhibit 11 Progress against BVAR recommendations

Recommendation	Audit Scotland view on progress to date
<p>To reduce the level of slippage on the capital plan, the council should review its project management processes.</p>	<p>Ongoing</p> <p>We reported in 2018/19 that the council had completed the four improvement actions in the BVAR Improvement Plan relating to capital slippage and anticipated these would lead to improvements in the delivery of capital projects going forward.</p> <p>As detailed at paragraphs 57-61, during 2019/20 the council approved a capital programme of £140.438 million, £77.722 million for planned general services capital projects and £62.716 million for HRA projects. Against this it reported actual in year spend of £108.229 million which represented slippage of 23 per cent. This is a significant improvement on the slippage reported in 2018/19 of 41 per cent. However, there is still a requirement to improve the delivery of capital projects to time and budget.</p> <p>We will continue to monitor progress in this area during 2020/21 but we are aware that the delivery of capital projects will be significantly affected by the impact of Covid-19 and will require to be considered within that context.</p>
<p>Some staff are finding the pace of change challenging and staff absence remains an issue. The council is taking positive steps to try and address this and should continue to explore opportunities for improvement.</p>	<p>Ongoing</p> <p>We reported in 2018/19 that the council had taken a range of action to support staff and tackle sickness absence levels. The impact of these actions had not yet been reflected in the reported sickness absence figures, but we accepted that delivering such improvement would be a longer-term process.</p> <p>The latest Local Government Benchmarking Framework data published showed that sickness absence levels increased during 2018/19 with the number of days lost to absence for non-teachers being the ninth highest of any Scottish local authority. However, the council's 2019/20 Annual Performance Report highlighted that sickness absence levels have reduced for both teachers and non-teachers during the year, with a 14 per cent reduction in the total number of days lost to absence.</p> <p>We will continue to monitor progress in this area during 2020/21 to ensure that the reported improvement and positive direction of travel is maintained going forward.</p>
<p>The Community Alliance brings together representatives from neighbourhood, interest and user groups. The council sees it as an important engagement link with the community but there are a number of challenges that it needs to address. The council should continue to offer help to further develop the role of the CA and help it reach its full potential.</p>	<p>Complete</p> <p>We reported in 2018/19 that a draft Community Empowerment Strategy and Action Plan had been developed in consultation with a range of stakeholders, and resident feedback was being gathered via community events and an online survey. The feedback received was to be reflected in the final Community Empowerment Strategy and Action Plan which was expected to be published in November 2019.</p> <p>The West Dunbartonshire Community Empowerment Strategy and Action Plan was approved by the Council at their meeting on 27 November 2019. At the same meeting the Council also approved the development of a detailed delivery plan and the official launch of the strategy in January 2020. The delivery of the strategy will be monitored by the Empowered Delivery and Improvement Group.</p>

The council has effective systems in place to monitor performance and drive continuous improvement, which support scrutiny of service performance

125. The council's performance management arrangements were considered in the BVAR. We identified that the council has effective systems in place to monitor performance and drive continuous improvement.

126. We also concluded that members and officers effectively scrutinised how services perform and highlighted that:

- Each Strategic Service Management Team considers performance reports during routine management meetings.
- The Performance Monitoring and Review Group considers regular reports from across strategic areas through its online performance management system, Pentana. This monitors the performance indicators linked to the strategic plan.
- Service committees meet every quarter and get regular performance information.
- Service performance is reviewed through the Corporate Services Committee, Education Services Committee, Housing and Communities Committee and Infrastructure, Regeneration & Economic Development Committee and annually through the council.
- Officers and councillors have a good understanding of what the council has achieved and the challenges that remain.

127. Based on our attendance at Council and committee meetings during 2019/20 we have concluded that these performance monitoring and reporting arrangements continue to operate effectively and support scrutiny of service performance.

The council reported that 55 per cent of strategic indicators were on target during 2019/20, but 15 per cent were significantly below target

128. The Council's Strategic Plan 2017-22 contains five-year targets with monitoring and reporting on progress annually. Targets are set from a baseline and reviewed over time. Each target has annual milestones and performance against these is reported to the full Council each year. These measures are considered the most relevant for evidencing the delivery of the key priority and outcome areas defined in the Strategic Plan.

129. The 2019/20 Annual Performance Report was taken to the Council meeting on 30 September 2020. This reported on progress against the milestones set for 2019/20 for the suite of 40 performance targets and showed that 55 per cent of targets were achieved during the year (down from 68 per cent in 2018/19) with 12 (30 per cent) of the targets narrowly missed and 6 (15 per cent) significantly missed, [Exhibit 12](#).

Exhibit 12

Performance against Strategic Plan key priority and outcome areas

Strategic Area	2018/19						2019/20					
	Green		Amber		Red		Green		Amber		Red	
	No.	%	No.	%	No.	%	No.	%	No.	%	No.	%
A strong local economy and improved job opportunities	6	60	4	40	0	0	6	60	3	30	1	10
Supported individuals, families and carers living independently and with dignity	6	86	1	14	0	0	5	71	1	14	1	14
Meaningful engagement with active, empowered and informed citizens who feel safe and engaged	2	33	2	33	2	33	2	33	3	50	1	17
Open, accountable & accessible local government	5	100	0	0	0	0	5	100	0	0	0	0
Efficient and effective frontline services that improve the everyday lives of residents	8	67	0	0	4	33	4	33	5	42	3	25
Total	27	68	7	18	6	15	22	55	12	30	6	15

KEY: Green – Target met / Amber – Target narrowly missed / Red – Target significantly missed

Source: West Dunbartonshire Council Strategic Plan Year-End Progress Reports 2018/19 and 2019/20

The challenge faced by the council in tackling underperformance linked to levels of poverty and inequality will be exacerbated by the impact of Covid-19

130. From review of the underlying performance data for the 2019/20 Annual Performance Report we noted good progress has been made in a number of areas including:

- reducing the percentage of children living in poverty (after housing costs) from 26.5 per cent in 2018/19 to 25 per cent in 2019/20, and
- reducing sickness absence days per teacher from 6.24 days in 2018/19 to 5.46 days in 2019/20.

131. However, there remains particular challenges in the following areas:

- Average total tariff performance of children from Scottish Index of Multiple Deprivation (SIMD) quintiles 1 and 2 (i.e. most deprived groups),
- Percentage of households that are workless, and
- Percentage of household in fuel poverty.

132. Performance in all these areas is closely linked to the levels of poverty and inequality across West Dunbartonshire. The challenge of addressing these areas of underperformance, and maintaining good performance in other areas, will be exacerbated by the impact of Covid-19.

Overall, performance against national indicators has improved in recent years and the rate of improvement of West Dunbartonshire Council is slightly above the national trend

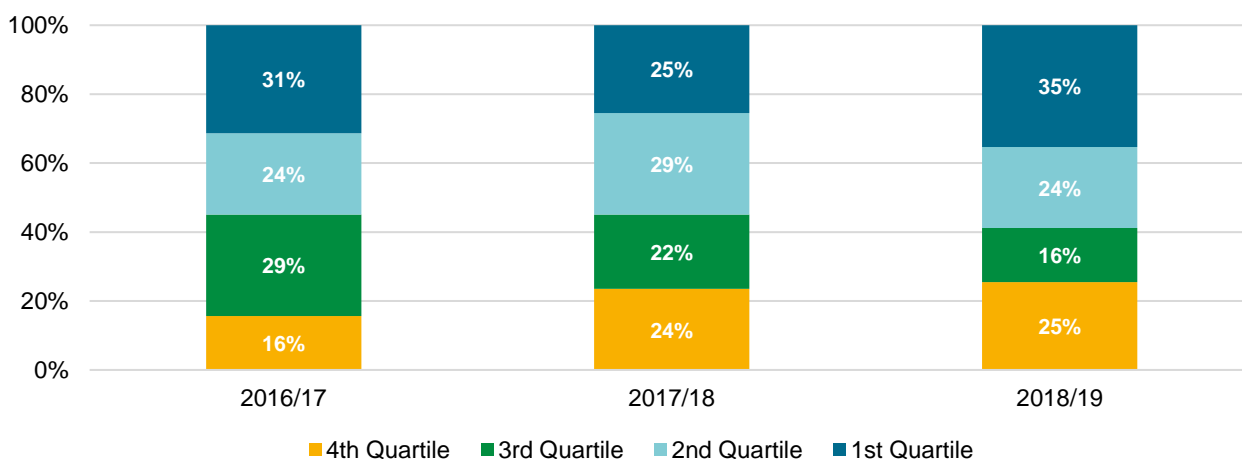
133. The *Local Government Benchmarking Framework* (LGBF) brings together a wide range of information about how all Scottish councils perform in delivering services, including cost of services and residents' satisfaction. The framework enables the council to compare its performance against the Scottish average and other councils. The 2018/19 LGBF data published by the Improvement Service in April 2020 has been used for the analysis in this report.

134. The BVAR reviewed LGBF performance reported up to 2016/17 and identified that, overall, the council's performance against national indicators had improved between 2011/12 and 2016/17, but at a slower rate than some other councils in certain areas.

135. In order to assess the council's comparative performance since the BVAR was undertaken we reviewed its LGBF performance against that of the other 31 Scottish local authorities during 2017/18 and 2018/19. Although there are over 70 performance indicators in the LGBF, our analysis is based on the 51 single-year indicators measuring performance rather than cost, as there may be some ambiguity in the judgement of whether an increased cost is good or bad for certain indicators. Therefore, the focus of our analysis is on outcomes based indicators where relative performance can be categorically measured.

136. Exhibit 13 shows the council's pace of improvement since 2016/17 compared to Scotland as a whole. This shows that the number of indicators in the lowest quartile has increased (from 16 per cent to 25 per cent) but the number of indicators in the top two quartiles has also increased (from 55 per cent to 59 per cent) over the same period. The underlying performance data shows that overall performance of all Scottish councils has improved over the last two years, and the rate of improvement of West Dunbartonshire Council is slightly above the national trend.

Exhibit 13 Comparative LGBF performance over time



Note: Measuring council performance involves considering how all councils are performing, from lowest to highest for each indicator. From this it is possible to see how one council compares to all councils. Relative performance against other councils is divided into four equal bands, or quartiles. The first quartile contains the best-performing councils for that indicator and the fourth quartile contains the poorest performing councils.

Source: Audit Scotland; and Local Government Benchmarking Framework, Improvement Service, 2018/19

Residents of West Dunbartonshire are generally satisfied with how services are being delivered, with satisfaction levels with local schools being the highest in Scotland

137. The LGBF data includes indicators that assess residents' satisfaction with local services provided by the council and West Dunbartonshire Leisure Trust. These are based on results from national surveys. The latest LGBF data shows that the council's performance was in the top half for all seven of the satisfaction indicators, [Exhibit 14](#), with satisfaction levels with local schools being the highest in Scotland.

138. The council also carries out its own customer satisfaction surveys with service users, and the results from those surveys show similar satisfaction rates. This demonstrates that residents understand the challenges faced by the council and are generally satisfied with how services are being delivered. Positive performance against these indicators also indicates a council that engages and communicates well with residents and local communities.

Exhibit 14

Performance against LGBF service satisfaction indicators

Indicator	Satisfaction level (%)	Ranking out of 32 Scottish local authorities	Range of performance across local authorities (%)
Adults satisfied with local schools	89	1st	59-89
Adults satisfied with refuse collection	83	12th	59-90
Adults satisfied with street cleaning	72	9th	56-79
Adults satisfied with leisure facilities	73	13th	40-89
Adults satisfied with libraries	86	3rd	53-91
Adults satisfied with museums and galleries	76	8th	42-91
Adults satisfied with parks and open spaces	89	6th	54-92

Note: Satisfaction levels are based on average responses to Scottish Household Surveys for 2016 to 2019.

Source: Audit Scotland; and Local Government Benchmarking Framework, Improvement Service, 2018/19

The latest staff survey results showed improvements in a number of areas compared to previous years, but also a marked decline in the proportion of respondents who believe they are treated fairly and consistently at work

139. The council performs an employee survey every two years. The latest survey was completed in 2019 and included 18 questions covering three categories: My Role, Service and Direct Line Management, and Communication and Consultation; as well as a further question on employee's overall view of working for the council.

140. The survey was issued to all council staff and generated a response rate of 40 per cent. This was a significantly lower response rate than the previous survey conducted in 2017 which had a response rate of 53 per cent.

141. The 2019 survey results showed positive responses in a number of areas, with the majority of employees strongly agreeing that they understand their role and responsibilities (92 per cent) and their direct line manager is approachable (90 per cent). There have also been improvements in a number areas compared to previous years with 65 per cent of respondents now saying they feel appreciated

and valued for the work they do, up from 57 per cent in 2017; and 54 per cent confirming they are asked their views when change is taking place that directly affects them, up from 46 per cent in 2017.

142. However, the results also showed that respondents remain less positive about having regular one-to-one meetings which focus on their development, down from 59 per cent in 2017 to 58 per cent in 2019. There was also a marked decline in the proportion of respondents who believe they are treated fairly and consistently at work, down from 84 per cent in 2017 to 78 per cent in 2019. Despite this, 70 per cent of employees still responded that they would recommend their service to a friend or colleague as a good place to work.

143. The results of the staff survey have informed actions at a service and team level which will be monitored and reported to committee through service delivery plans.

The council developed a workforce resilience database to support service delivery following the Covid-19 outbreak in March 2020

144. During late March, officers assessed the different roles across the organisation and determined the roles which needed to be delivered through physical attendance and those that could be delivered remotely. A workforce resilience database was also developed which included numbers available across all essential services to ensure an acceptable level of provision was maintained.

145. For employees working remotely, officers carried out work to understand what equipment was needed to allow them to work from home. This included implementation of a process for employees to access any office equipment they may need at home as well as ensuring employees complete a DSE (display screen equipment) assessment on their workspace so the necessary support and adaptations could be undertaken.

146. The council have invested in a programme called “Trickle” to support engagement, communications, wellbeing and resilience. This application allows frontline employees to share how they are feeling, thank a colleague, suggest an idea or ask a question. It is disseminated to staff via their mobile phones. In addition, the council have also added Care@Home, Hospital Discharge and CAS teams to this programme and have plans to roll out the application across the council.

147. Through actioning the Wellbeing Strategy, the council now have approximately 70 wellbeing Advocates who promote support tools currently in place and listen to feedback on what would help and how best to provide this. WDC have also provided increased mental health support via webinars from and increased mental health support and counselling. Due to this work, WDC have been shortlisted in HR Excellence for best Health & Wellbeing Strategy, up against large private sector companies

The council has complied with the requirements set out in the Statutory Performance Information direction issued by the Accounts Commission

148. The Accounts Commission places great emphasis on councils' responsibility for public performance reporting. The Commission does not prescribe how councils should report this information but expects them to provide the public with fair, balanced and engaging performance information.

149. The Commission issued a revised [Statutory Performance Information Direction](#) in December 2018, effective for financial years 2019/20, 2020/21 and 2021/22. This outlines two new indicators that require each council to publish a range of information in the following areas for performance comparison and benchmarking purposes:

- **Statutory Performance Indicator 1: Improving local services and local outcomes**

- Performance in improving local public services, provided by both (i) the council itself and (ii) by the council in conjunction with its partners and communities.
- Progress against the desired outcomes agreed with its partners and communities.

The Commission requires the council to report such information to allow comparison (i) over time and (ii) with other similar bodies. The Commission requires the council to report on information drawn from the Local Government Benchmarking Framework in particular and from other benchmarking activities.

- **Statutory Performance Indicator 2: Demonstrating Best Value**

- The council's assessment of how it is performing against its duty of Best Value, and how it plans to improve against this assessment.
- Audit assessments of its performance against its Best Value duty, and how it has responded to these assessments.
- In particular, how it (in conjunction with its partners as appropriate) has engaged with and responded to its diverse communities.

150. West Dunbartonshire Council continue to participate in the Local Government Benchmarking Framework and publish this data and a range of other performance information on the council website that adequately covers the requirements set out in the SPI direction issued by the Accounts Commission. As noted above, the council agreed a Best Value Assurance Improvement Plan in response to the 2018 BVAR and progress was reported to Council in February 2020.

The council's website is partially compliant with the Public Sector Bodies Accessibility Regulations 2018, and management are taking action to ensure full compliance as soon as possible

151. The Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 have been introduced to improve the accessibility of public sector websites and mobile apps. The regulations build on the obligations of public sector bodies equalities duties and require public sector websites and mobile apps to be more accessible by making sure they can be used by as many people as possible. This includes those with impaired vision, motor difficulties, cognitive impairments or learning disabilities, and deafness or impaired hearing.

152. A website will satisfy the requirements of the regulations if it meets the criteria set out in the international Web Content Accessibility Guidelines (WCAG) and includes an accessibility statement that explains how accessible the site is. The deadline for meeting the requirements for those public sector bodies with an existing website was 23 September 2020.

153. The latest review of the accessibility of the council website was completed on 22 September 2020. This noted that the website is partially compliant with the WCAG standard. The area of non-compliance related to PDF documents on the website not meeting the accessibility standards – for example, they may not be structured so they're accessible to a screen reader. This does not meet WCAG 2.1 success criterion 4.1.2.

154. Management has advised that all new PDFs uploaded to the website are compliant with the accessibility standards and the issue relates to historical documents available on the website. In addition, PDFs over two years old are also exempt from the accessibility standard so the council is currently working through the PDFs that are less than two years old and are required for a service to ensure these are updated to meet the standard.

National performance audit reports

155. Audit Scotland carries out a national performance audit programme on behalf of the Accounts Commission and the Auditor General for Scotland. During 2019/20 we published reports which may be of interest to the council. These are listed in [Appendix 3](#).

Appendix 1

Action plan 2019/20



No. Issue/risk

Recommendation

Agreed management action/timing

Recommendations for West Dunbartonshire Council

1	<p>General fund loans fund repayment</p> <p>The scheduled loans fund repayments were adjusted by £1.6 million to mitigate the impact of budget pressures.</p> <p><i>The loans fund repayments do not comply with the council's accounting policy. This is reported as an unadjusted misstatement in the accounts.</i></p>	<p>Management should review the scheduling of the general fund loans fund repayments to ensure they comply with the council's accounting policy.</p>	<p>The council accepts audit's view and will review the loans fund repayment scheduling in 2020/21. The 'asset life method' will be consistently applied across the repayment periods from 2020/21.</p> <p>Responsible officer: Strategic Lead - Resources</p> <p>Agreed date: 31 March 2021</p>
2	<p>Untaken annual leave accrual</p> <p>Our review of the untaken annual leave accrual identified an error within the calculations. 17 members of staff were duplicated within two tabs. This resulted in a decrease of £85,000 in the accrual.</p> <p><i>There is a risk that the annual leave accrual is not properly calculated.</i></p>	<p>Management should review its procedures for calculating the annual leave accrual.</p> <p>Exhibit 3 – Issue 6</p>	<p>Officers will review the current procedures and introduce additional checks to reduce risk of future errors</p> <p>Responsible officer: Finance Manager</p> <p>Agreed date: 31 December 2020</p>
3	<p>Financial guarantees</p> <p>West Dunbartonshire Council issued letters of comfort to both West Dunbartonshire Leisure Trust and Clydebank Property Company.</p> <p>These letters were provided due to the ongoing circumstances surrounding Covid-19 and constitute as financial guarantees. However, the detail had not been included in the annual accounts.</p> <p><i>There is a risk that the annual accounts are not complete and transparent.</i></p>	<p>Management should ensure that details of any financial guarantees provided are adequately disclosed within the annual accounts.</p> <p>Exhibit 3 – Issue 7</p>	<p>Officers will review the current procedures to reduce risk of future errors</p> <p>Responsible officer: Finance Manager</p> <p>Agreed date: 31 January 2021</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
Recommendations for West Dunbartonshire Council			
4	<p>Debtors and creditors overstatement</p> <p>After the submission of the unaudited accounts, the council identified an error within receivables and payables. Both were overstated by £0.670 million, resulting in a nil net effect.</p> <p><i>There is a risk that the figures in the Balance Sheet are overstated.</i></p>	<p>Management should review the year-end procedures to ensure that journals are correctly posted.</p> <p>Exhibit 3 – Issue 8</p>	<p>Officers will review the current procedures and introduce additional checks to reduce risk of future errors</p> <p>Responsible officer: Finance Manager</p> <p>Agreed date: 28 February 2021</p>
5	<p>Capital project delays</p> <p>There were significant delays in a number of capital projects during 2019/20. The nature and scale of some of these delays suggest that there is still a level of optimism bias when setting project start dates for the annual capital programme.</p> <p><i>There is a risk that the delivery of the annual capital programme is impacted by unrealistic or overly optimistic scheduling.</i></p>	<p>When developing future capital programmes officers should ensure they set realistic start dates for each project, and give due consideration to all factors that could impact on the commencement and progress of each project.</p> <p>Paragraph 60</p>	<p>The Council has a process in place to consider timing of spend and build in the effects of optimism bias in the phasing of the projects.</p> <p>Finance officers, when compiling future capital programmes will continue to seek assurances from relevant capital programme officers and project leads that the phasing identified is realistic and optimism bias has been considered, in line with the Council's agreed capital planning process.</p> <p>Responsible officer: Finance Manager</p> <p>Agreed date: 4 March 2021</p>
6	<p>Revised financial plans to reflect Covid-19</p> <p>The council's long-term financial strategy was developed prior to the Covid-19 pandemic.</p> <p><i>The assumptions made in the Council's long-term financial strategy are out of date as they do not take into account the financial impact of Covid-19.</i></p>	<p>The council should review its long-term financial strategy to reflect the impact of Covid-19 on the council's finances going forward, including scenario planning of key financial assumptions.</p> <p>Paragraph 82</p>	<p>Long term finance strategy is due to be updated and reported to Council in November 2020 and will consider the impact of covid-19 and include scenario planning of key financial assumptions, and will continue to be reviewed via Budget Update and Setting reports to Council ahead of setting the Council budget in March 2021</p> <p>Responsible officer: Strategic Lead - Resources</p> <p>Agreed date: 31 March 2021</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
Recommendations for West Dunbartonshire Council			
7	<p>Uncommitted general fund balance</p> <p>The uncommitted general fund balance of £2.752 million at 31 March 2020 was below the prudential reserve target of £4.122 million, set by the Council for 2019/20. In addition, Covid-19 is placing a significant financial pressure on the council during 2020/21.</p> <p><i>There is a risk that the council will not have sufficient free reserves to respond to future unforeseen events.</i></p>	<p>The Council should consider how the uncommitted general fund balance could be increased back to the prudential reserve target.</p> <p>Paragraph 95</p>	<p>The general fund uncommitted reserve balance will be considered as part of the long-term finance strategy and budget process 2021/22</p> <p>Responsible officer: Strategic Lead - Resources</p> <p>Agreed date: 31 March 2021</p>

Recommendations for charities administered by West Dunbartonshire Council

CH1	<p>Governance and investment documentation</p> <p>As previously reported:</p> <ul style="list-style-type: none"> The Deed of Trust for the Dunbartonshire Educational Trust Scheme 1962 and UIE award require to be updated. The governing documentation for the McAuley Price for Mathematics is not available and a new trust deed required. <p><i>There is a risk that the Trust does not hold the title to the investment. There is also a risk of delay in issuing awards.</i></p>	<p>Management should progress these issues to ensure that adequate governance and investment document is maintained for all trust funds administered by West Dunbartonshire Council.</p> <p>Paragraphs 41 and 42</p>	<p>Officers continue to work with other Councils involved in these Funds to reach a satisfactory conclusion</p> <p>Responsible officer: Section Head – Legal Services</p> <p>Agreed date: 31 March 2021</p>
CH 2	<p>Dormant trusts</p> <p>As previously reported, some of the trusts have been dormant for a number of years and annual activity on all trusts is minimal.</p>	<p>The council should investigate whether schemes of amalgamation and rationalisation of trust funds could be prepared that would allow, through the alteration of objects and the merging and de-restriction of funds, increased flexibility in terms of potential beneficiaries and awards.</p> <p>Paragraphs 41 and 42</p>	<p>Officers will continue to review options around the dormant funds and action as appropriate</p> <p>Responsible officer: Section Head - Legal Services</p> <p>Agreed date: 31 March 2021</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
Recommendations for West Dunbartonshire Council			
CH 3	<p>Advertisement of trusts</p> <p>There is minimal information available regarding the trusts, or the application process to access funds, on the West Dunbartonshire Council website.</p> <p><i>There is a risk that this will perpetuate the dormancy of the trusts if information can not be easily accessed.</i></p>	<p>The Council should publicly advertise the trusts through their website to encourage funding applications.</p> <p>Paragraph 43</p>	<p>The Council will take action to increase any advertising of Trust funds, subject to the above recommendations.</p> <p>Responsible officer: Finance Manager</p> <p>Agreed date: 31 December 2020</p>
Follow up of prior year recommendations			
PY1	<p>Revaluation of non-current assets</p> <p>Due to the change in valuer for 2018/19 there was a delay in the provision of the valuations as at 31 March 2019 required as part of the rolling revaluation programme.</p> <p><i>There is a risk that similar issues will be encountered in 2019/20 and these impact on the preparation or sign-off of the annual accounts.</i></p>	<p>The council should work with the external valuers to ensure these issues are not repeated in 2019/20.</p>	<p>Complete</p> <p>Early conversations took place between officers and the external valuers to clarify expectations. There was no delay in the provision of the valuations in 2019/20.</p>
PY2	<p>Group accounting errors</p> <p>Multiple errors were identified in the group account statements in the unaudited accounts.</p> <p><i>There is a risk that errors in the group accounts consolidation process result in a material misstatement in the annual accounts.</i></p>	<p>Procedures should be put in place to ensure that the unaudited group accounts statements are free from misstatement and reflect the component group bodies accounts.</p>	<p>Complete</p> <p>While we identified a couple of amendments to the group accounts, the errors were not on the same scale as 2018/19.</p>
PY3	<p>Capitalisation of software licenses</p> <p>As part of our expenditure testing, we identified expenditure on multi-year software licenses that had not been capitalised as an intangible asset.</p> <p><i>There is a risk that capital expenditure is not accurately reflected in the annual accounts.</i></p>	<p>As part of the 2019/20 year-end closedown procedures, Management should review all significant revenue expenditure during the year to identify any expenditure that should be capitalised.</p>	<p>Complete</p> <p>Officers confirmed procedures were now in place and our testing did not identify any errors.</p>



No.	Issue/risk	Recommendation	Agreed management action/timing
Recommendations for West Dunbartonshire Council			
PY4	<p>Cash receipting system reconciliations</p> <p>The year-end reconciliation between the cash receipting system and the ledger system included a large number of reconciling items due to ongoing issues with the posting of payments to the ledger from the new Capita cash receipting system.</p> <p><i>There is a risk that significant staff time input is required to identify and investigate differences when preparing the reconciliation.</i></p>	<p>The council should continue to work with the system provider to address these issues and reduce the number of reconciling items each period.</p>	<p>Complete</p> <p>Our testing of the year-end reconciliation did not identify any issues.</p>
PY5	<p>Creditors reconciliations</p> <p>We reported last year that there was no formal review of period-end creditors reconciliations. This is still the case and there is also an associated risk due to reliance being placed on one individual to complete the reconciliation. This presents a risk that the reconciliation could not be completed in their absence.</p> <p><i>There is a risk that the period-end creditors reconciliations are not correctly completed.</i></p>	<p>Management should ensure that period-end creditors reconciliations are evidenced as reviewed and that sufficient staff are trained to complete the reconciliations.</p>	<p>Partially Complete</p> <p>Our testing of the year-end creditor's reconciliation concluded that it had been appropriately reviewed.</p> <p>However, no additional staff were trained in year, to complete the reconciliations. This was due to be rolled out as "on the job" training / coaching at the year-end but due to Covid-19 all finance staff have been working from home and it has not been possible to undertake the training this year.</p> <p>We will follow up on the training/coaching provided to staff on the creditors reconciliation in 2020/21.</p>
PY6	<p>Financial Sustainability</p> <p>The council has a low level of reserves as a proportion of net revenue compared with other Scottish local authorities and the approved 2019/20 budget includes the one-off use of reserves balances.</p> <p><i>There is a risk that the council will have insufficient reserves to respond to unforeseen</i></p>	<p>The council should ensure that sufficient reserve balances are maintained for this purpose.</p>	<p>Ongoing</p> <p>As reported at paragraphs 92-95, the uncommitted general fund balance of £2.752 million at 31 March 2020 was significantly below the prudential reserve target of £4.122 million, set by the Council for 2019/20.</p>



No. Issue/risk



Recommendation



**Agreed management
action/timing**

Recommendations for West Dunbartonshire Council

*events or reductions in future
funding.*

Appendix 2

Significant audit risks identified during planning

The table below sets out the audit risks we identified during our planning of the audit and how we addressed each risk in arriving at our conclusion. The risks are categorised between those where there is a risk of material misstatement in the annual accounts and those relating our wider responsibility under the [Code of Audit Practice 2016](#).

Include any audit risks arising from COVID-19

Audit risk	Assurance procedure	Results and conclusions
Risks of material misstatement in the financial statements		
<p>1 Risk of material misstatement caused by management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements</p>	<ul style="list-style-type: none"> Review of the Annual Governance Statement and the assurances obtained by the Section 95 officer in support of the statement. Detailed testing of journal entries. Review of accounting estimates. Focussed testing of accruals and prepayments. Evaluation of significant transactions that are outside the normal course of business. 	<ul style="list-style-type: none"> No unusual or inappropriate transactions were identified as part of the detailed testing of journal entries. A review of accounting estimates did not show any instance of bias. Focussed testing of regularity and cut-off assertions did not reveal any lapses in controls No significant transactions outside the normal course of council business were identified. <p>Our conclusion is that there is no evidence of management override of controls</p>
<p>2 Risk of material misstatement caused by fraud in income recognition.</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud over income, which is presumed to be a risk in any audit with significant income streams.</p>	<ul style="list-style-type: none"> Analytical procedures on significant income streams. Detailed testing of revenue transactions focussing on the areas of greatest risk. Review of budget monitoring reports focussing on significant budget variances. 	<ul style="list-style-type: none"> Sample testing of income transactions to confirm that these were in the normal course of business. We obtained satisfactory explanations for any significant increases or decreases in income. Our sample cut-off testing confirmed that transactions were processed in the correct accounting year. The council has adequate counter-fraud arrangements. <p>Our conclusion is that the council has arrangements in place to minimise the risk of fraud over income.</p>
<p>3 Risk of material misstatement caused by fraud in expenditure</p>	<ul style="list-style-type: none"> Analytical procedures on significant expenditure streams. 	<ul style="list-style-type: none"> Sample testing of expenditure transactions to confirm that

The Code of Audit Practice expands the consideration of fraud under ISA 240 to include the risk of fraud over expenditure. This applies to the council due to the variety and extent of expenditure incurred.

- Detailed testing of expenditure transactions, including cut-off testing, focussing on the areas of greatest risk.
- Audit testing of grants, including the sample testing of expenditure and housing benefit transactions.
- Review of budget monitoring reports focussing on significant budget variances.
- Audit work on the National Fraud Initiative matches.

these were in the normal course of business.

- We obtained satisfactory explanations for any increases or decreases in expenditure.
- Our sample cut-off testing identified where transactions were processed in the incorrect year, these were appropriate adjusted for by management.
- The council has adequate counter-fraud arrangements.

Our conclusion is that the council has arrangements in place to minimise the risk of fraud over expenditure.

4 Estimation and judgements

There is a significant degree of estimation and judgement in the measurement and valuation of some material account areas, including

• Non-current asset values which rely on expert valuations and management assumptions.

• The value of the council's pension liability which is an estimate based on information provided by management and actuarial assumptions.

• The council's provisions for doubtful debts which are based on management's assessment of the recoverability of debts.

• The value of other provisions which are based on management's assessment of the value and probability of potential future outflows.

This subjectivity represents an increased risk of misstatement in the financial statements.

- Review of the work of the valuer, including focused substantive testing of the classification and valuation of assets.
- Confirm asset values in valuation certificates are correctly reflected within the 2019/20 accounts.
- Review of the work of the actuary, including consideration of the appropriateness of the actuarial assumptions used.
- Review of council's procedures for ensuring actuarial valuations provided are appropriate and include assumptions relating to relevant legal rulings.
- Confirm pension valuations in actuarial report are correctly reflected within the 2019/20 accounts.
- Review the provision for doubtful debts calculations to assess whether they are reasonable and complete based on the risk that the debt will not be recovered.
- Review the basis for other provisions recognised, including detailed testing to source documentation where required.

• A number of estimations and judgements in the accounts were based on the opinion of experts. We assessed the reliability of these experts and reviewed their work.

• We tested samples of accruals and provisions and confirmed them to appropriate back-up evidence.

• The council's accounting policies are appropriate.

Our conclusion is that estimations and judgements included in the audited accounts are supported by appropriate audit evidence.

However, property assets are material and the impact of Covid-19 has increased the uncertainty over associated valuations. The extent and timing of the rolling programme of valuation work mean less certainty can be attached to the valuation than would otherwise be the case.

See [Exhibit 3 – Issue 1](#)

5 Revaluation of non-current assets

There was a significant delay in the provision of some asset

- Review year-end process for transfer of information between the council and valuers.

• We did not experience any delays in the provision of asset valuations in 2019/20. All queries were responded to

valuations at 31 March 2019 due to a change in the valuer during 2018/19. During the course of the audit we also received multiple revised reports detailing valuations adjustments to the non-current asset balances in the accounts. This resulted in additional audit work to confirm the accuracy of the non-current assets balances in the audited accounts.

There is a risk that similar issues could be encountered in 2019/20 and that these could impact on the preparation or sign-off of the annual accounts.

- Review of the work of the valuer, including focused substantive testing of the classification and valuation of assets.
- Confirm asset values in valuation certificates are correctly reflected within the 2019/20 accounts.

within appropriate timescales. Our testing did not identify any material errors.

Our conclusion is that the transfer of information between the Council and the External Valuer has improved since 2018/19.

6 Group accounting errors

During the 2018/19 audit, 15 disclosure errors, one omission and multiple financial consolidation errors in the group accounts were identified. This resulted in reviewing three sets of revised group account statements and working papers.

There is a risk that similar issues may occur in 2019/20 and result in a material misstatement in the group annual accounts.

- Review quality assurance procedures put in place by officers to prepare and review 2019/20 group statements.
- Review of group disclosure notes.
- Review of group consolidation adjustments, including the exclusion of intra-group transactions.

- While there were some amendments to the group accounts, the errors identified were not on the same scale as those identified in 2018/19.

Our conclusion is that the group accounts and working papers were of an appropriate standard in 2019/20.

Risks identified from the auditor's wider responsibility under the Code of Audit Practice

7 2020/21 budget setting

The timing of budget setting for the UK and Scottish public sector has led to increased uncertainty for councils in setting their 2020/21 budgets and council tax.

There is a risk that the Council's budget does not reflect the final settlement and further in-year savings need to be made.

- Review of the council's 2020/21 budget setting arrangements.

- The 2020/21 budget was set on 4 March 2020.

Our conclusion is the council's budget setting arrangements are effective.

8 Financial sustainability

As reported to the January 2020 Council meeting, a funding gap of £4.418 million for 2020/21, and a cumulative 3-year funding gap of £16.989 million to 2022/23, has

- Continue to monitor the financial position throughout the year and provide an update in the 2019/20 Annual Audit Report.

We reported that the current uncommitted general fund balance of £2.752 million at 31 March 2020 was significantly below the prudential reserve target of £4.122 million, set by the Council for 2019/20.

been identified. Part of the council's budget pressures come from funding its high levels of borrowing. The Council approved the one-off use of reserves in 2019/20 to fund the budget gap. There is a risk that the council's unearmarked reserves will fall below its target level to meet future contingencies. The financial position may not be sustainable in the long term.

- Consider the long-term affordability of budget decisions, including any planned use of reserves.
- Ongoing assessment of the council's long-term financial strategy, including the assumptions used.

See paragraphs [94](#) and [95](#)

9 Procurement and tendering

In 2018/19, we published a report: Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services which was presented to a special meeting of the Council on 14 May 2019. The report identified significant areas for improvement. An improvement plan was agreed by the Council. There is a risk that the weaknesses reported have not been appropriately addressed.

- Follow up of the recommendations outlined in our Audit Review of the Investigation of Tendering and Contracting Practices in Roads and Greenspace Services report.
- Review of Internal Audit follow up work.

- Internal Audit has reported that recommendations have been followed up and all actions have been completed.
- Our recommendations from the Audit review of the investigation of tendering and contracting practices in Roads and Greenspace services have been actioned.

We will continue to monitor this area in 2020/21.

See paragraphs [109-112](#)

10 Capital project management

In 2019/20, gross capital expenditure (including HRA) is projected to be underspent against the original budget by £11.897million (16%). There are also several large-scale projects which have incurred additional cost (e.g. District Heating Network) or continue to be re-phased into future years (e.g. Exxon Site). There is a risk that the council's ability to deliver against its strategic plan is affected due to delays and additional costs for investment and improvements to the asset base.

- On-going monitoring of capital budget plans and reports.
- Follow up of the 2017/18 Best Value Assurance Report recommendations and report an update in the 2019/20 Annual Audit Report.

- The level of capital slippage significantly improved during 2019/20 but still represented 24 per cent of the approved capital programme for the year.

Our conclusion is that there is evidence that the actions taken by the council are starting to deliver the intended improvements in the delivery of the capital programme. We will continue to monitor progress in this area during 2020/21.

See paragraphs [57-61](#)

Appendix 3

Summary of national performance reports 2019/20



**2019/20
Reports**

		Apr	
Social security: Implementing the devolved powers		May	
Scotland's colleges 2019		Jun	Enabling digital government
		Jul	
NHS workforce planning - part 2		Aug	
Finances of Scottish universities		Sept	
NHS in Scotland 2019		Oct	
		Nov	
Local government in Scotland: Financial overview 2018/19		Dec	
Scotland's City Region and Growth Deals		Jan	Privately financed infrastructure investment: The Non-Profit Distributing (NPD) and hub models
		Feb	
		Mar	Early learning and childcare: follow-up

West Dunbartonshire Council

2019/20 Annual Audit Report

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