



# East Ayrshire Council

**Report to the Governance and Scrutiny Committee  
on the 'Audit Dimensions and Best Value' for the year ended 31 March 2022**

Issued on 1 June for the meeting on 16 June 2022

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# Key messages

As set out in our audit plan, the Code of Audit Practice sets out four audit dimensions which set a common framework for all public sector audits in Scotland. Our audit work has considered how the Council is addressing these and our conclusions are set out within this report.

Our responsibilities in relation to the Accounts Commission's Strategic Audit Priorities ('SAP'), the Statutory Performance Information ('SPI') Direction and Best Value ('BV') have all been incorporated into this audit work.

## *Financial management*

The Council continues to have strong financial management, budget setting and monitoring arrangements in place. This is supported by an experienced finance team and a robust internal audit function, as well as appropriate arrangements for the prevention and detection of fraud and error.

## *Financial sustainability*

The Council has set a balanced budget for 2022/23 and holds unearmarked reserves at a level consistent with its Reserves Strategy, therefore is financially sustainable in the short term. However, in line with other public sector bodies, it continues to be faced with significant financial challenges over the medium and longer-term.

It is positive to see that plans are in place to update the Medium Term Financial Plan and the Strategic Plan, and the creation of a Programme Management Office (PMO). It is critical that this work is progressed at pace and scale, with detailed plans and robust tools developed to ensure that the planned benefits (both financial and environmental) are realised.

## *Governance and transparency*

The Council continues to have strong leadership, and we are pleased to note the conclusion of the senior management structure review and the agreement to create a PMO. The governance arrangements also continue to be robust, with an effective Governance and Scrutiny Committee. The Council continues to be open and transparent and demonstrates a culture of continuous improvement, with the introduction of recordings of all meetings to allow members of the public to view.

## *Value for money*

The Council continues to have a clear and robust performance management framework in place, with an updated Local Outcome Improvement Plan (LOIP) agreed during the year reflecting on the challenging context of the impact of the pandemic and the recovery and renewal. It has continued to report its performance against the priorities within the LOIP and also against the Local Government Benchmarking Framework, with clear actions in place to address indicators that are adrift of target.

**Best value** - The Council has robust arrangements in place to secure best value and has a clear understanding of areas which require further development.

# Key messages (continued)

## **Next steps**

An agreed Action Plan is included on pages 36 to 40 of this report, including a follow-up of progress against prior year actions.

## **Added value**

Our aim is to add value to the Council by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In so doing, we aim to help the Council promote improved standards of governance, better management and decision making, and more effective use of resources.

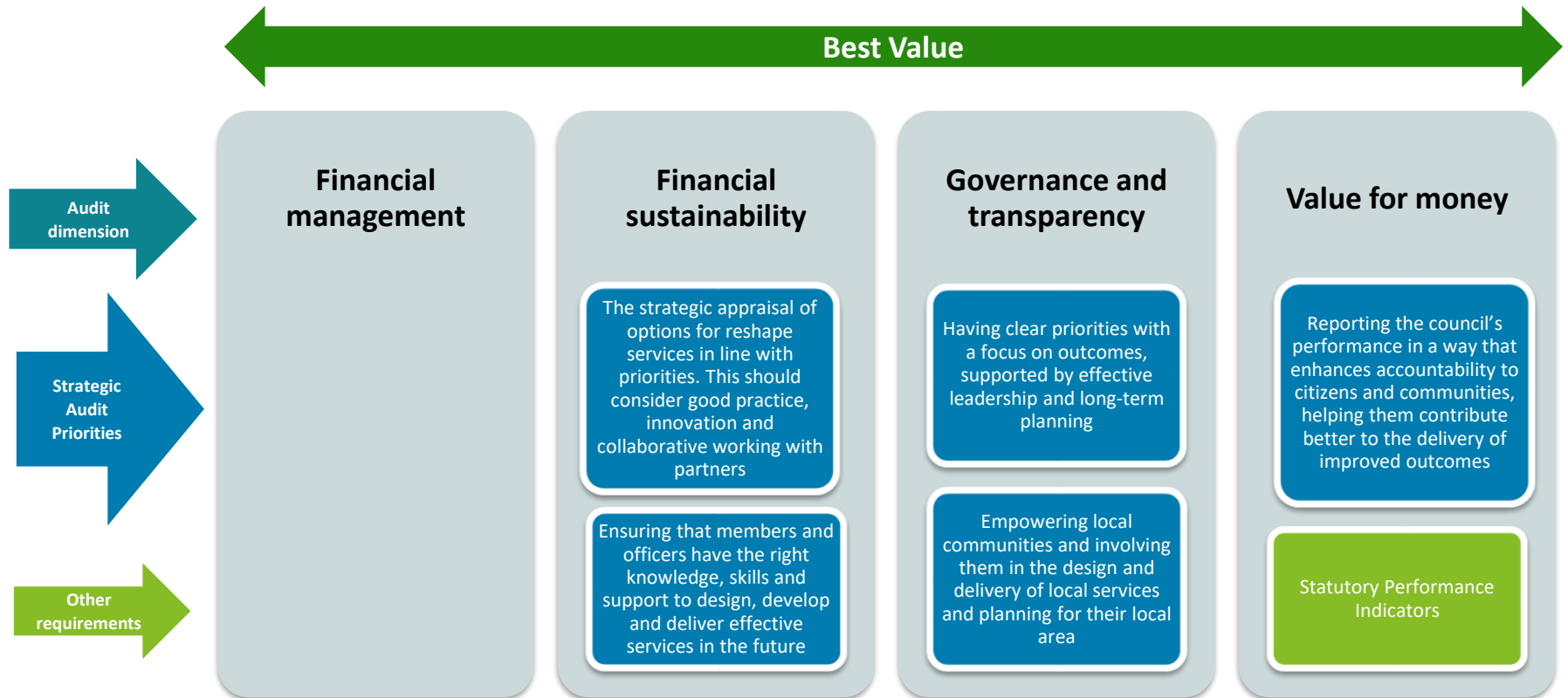
This is provided throughout the report. In particular, we have highlighted some specific areas to consider in relation to climate change on pages 27 to 29 given the importance and urgency of addressing this. We have also included our “sector developments” on pages 32 to 34 where we have shared Audit Scotland’s national reporting and our research and informed perspective and best practice from our work across the wider public sector that are specifically relevant to the Council.

# Audit Dimensions and Best Value

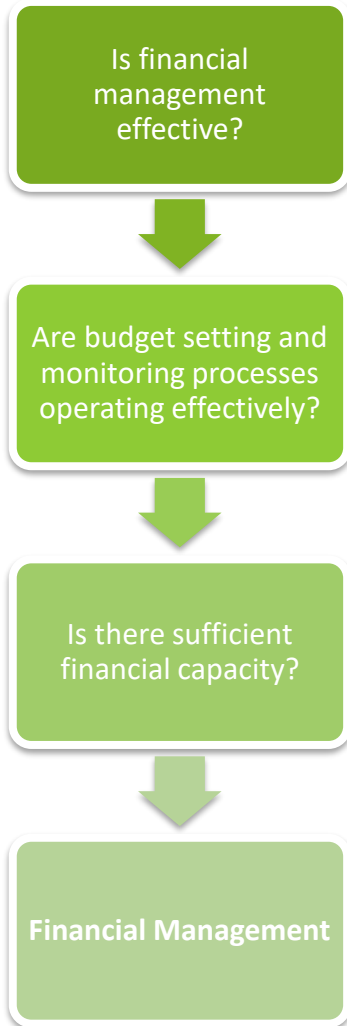
## Overview

This report is structured in accordance with the four **audit dimensions**, but also covers our specific audit requirements on Best Value, the Accounts Commission's **Strategic Audit Priorities** and the **Statutory Performance Information** Direction.

In recognition of the demands on auditors' time and the challenges of remote auditing, the Accounts Commission agreed that auditors are not required to specifically consider and report on the SAPs as part of the 2021/22 audit. The SAPs continue to be important but the work on the audit dimensions will be used to inform progress. We have therefore set out below how each SAP inter-relates to the audit dimensions.



# Financial management



## Significant risks identified in Audit Plan

In previous years we have concluded that the Council had strong financial management arrangements in place and a sufficiently qualified and experienced finance team. We therefore did not identify any significant risks in relation to financial management during our planning. We have continued to review the arrangements in place as summarised on the following pages.

## Current year financial performance

The **2021/22 General Services revenue budget** of £359.285m was approved by the Council on 4 March 2021. This included approved efficiency savings of £7.650m which have predominantly been achieved in the year.

The budget has been updated throughout the year to include in-year movements and the outturn report to Cabinet in June 2022 notes a breakeven position on the General Fund with services underspending by £14.465m, which will largely be earmarked for future years. The Corporate Management Team and Members regularly review progress against budget throughout the year, with quarterly reporting to the Cabinet for both revenue and capital expenditure. From review of the reporting throughout the year, variances are reported and explained. We highlighted in our 2020/21 report that this reporting could be enhanced further by including an overall summary table setting out the high level financial position. We are pleased to note that management have considered this and have incorporated this further analysis in the year end East Ayrshire Performs report considered by Cabinet and Governance and Scrutiny Committee in June 2022.

The main underspend has arisen in Education, where an underspend of £3.531m has been reported as a result of directed funding being received that has not yet been fully utilised. In addition, an £8.162m underspend was reported in Central Services, which is largely funding received that has not specifically been utilised and therefore carried forward into future years.

# Financial management (continued)

## Current year financial performance (continued)

The **Housing Revenue Account (HRA)** budget, agreed by the Council on 25 February 2021, is reporting an underspend of £2.256m. This has been consistently reported to members throughout the year as part of the normal reporting cycle. The main reasons for the underspend is as a result of employee vacancies (£1.055m) reduced premises costs (£0.543m) and reduced debt charges (£1.767m). These underspends will be carried forward as part of the overall HRA balances of £20.805m as of 31 March 2022 to support the Council's Housing Investment Programme which was approved in November 2021.

The Council has an ambitious long-term **10-year capital programme**, as discussed further on page 12. Progress against this plan is reported regularly to Cabinet.

A summary of the original and revised budgets for the General Fund and HRA capital programmes for 2021/22 is provided in the table below.

	General Fund (£'000)	HRA (£'000)
Total Project Budget	360,192	121,751
Forecast Total Project Expenditure	362,736	121,751
2021/22 Budget	59,183	33,795
2021/22 Actual Expenditure	40,740	17,721
<b>2021/22 Variance</b>	<b>18,443</b>	<b>16,074</b>

The significant changes from the original budgets are largely due to having to re-profile projects to future years due to the COVID-19 restrictions impacting on the construction industry.

As an example, the forecast expenditure for 2021/22 within the Learning Estate is £5.410m behind budget, with the most significant variance being the Crosshouse Communication Centre where work on site continues to be impacted by material supply issues and the challenges still being faced by COVID-19 lockdowns. As a result, the main contractor is indicating a delay of approximately 9 weeks and is now anticipated to be completed in late July 2022.

In setting its 2021/22 budget, the Council highlighted the continued engagement with the Scottish Government around additional support measures, including a range of financial flexibilities, which may be applied to address the financial impact of the pandemic. It concluded that, any decision to utilise flexibilities would be based on need, whilst taking account of the necessity for prudence and longer-term financial sustainability.

# Financial management (continued)

## Finance capacity

The finance team has remained consistent throughout the year. Whilst COVID-19 has created additional work for the team, including the additional reporting requirements to the Scottish Government and administering of the business support grants, this is being well managed.

Following the conclusion of the review of the management structure, discussed further on page 17, the position of Chief Financial Officer and Head of Finance and ICT was filled. A Strategic Officer role was created, along with two new senior posts within Finance and ICT; a Depute Head of Finance and Depute Head of IT and Digital, with the latter post being filled in March 2022. The recruitment to the Depute Head of Finance post will be undertaken in due course, with the wider Finance and ICT service redesign currently in progress and planned to be completed during the summer 2022.

## Internal audit

We have assessed the internal audit function, including its nature, organisational status and activities performed. We have also carried out a review of the internal audit reports published throughout 2021/22. The conclusions have helped inform our audit work, although no specific reliance has been placed on this work.

As reported in our annual audit report for 2020/21, we identified a number of significant issues from our work on heritage assets in relation to both the number of assets held and the valuation provided. Internal audit has conducted further work as part of its 2021/22 Audit Plan to provide assurance to management on the underlying processes. Work carried out in 2019/20 and 2021/22 for the East Ayrshire Leisure Trust (EALT) has been combined into a single report with the addition of a follow-up section to report on progress with previous recommendations. From 2022/23, a rolling programme of internal audit on heritage assets will be included within the Council Plan, rather than the EALT Plan. The Chief Internal Auditor has considered the lessons learned from this work and is satisfied that the overall internal audit risk assessment process remains robust.

The 2021/22 Internal Audit Plan was approved by the Governance and Scrutiny Committee in April 2021. A mid-year update was provided to the Governance and Scrutiny Committee in November 2021. Due to staff turnover within the internal audit team, a revised plan was then approved in February 2022 reflecting reduced available days from 950 days to 920 days. The February 2022 report concluded that in the first 43 weeks to 21 January 2022, the in-house days delivered were in line with plan, with a small amount of recent slippage. We are therefore satisfied that the revisions to the plan are not significant in the context of the whole internal audit provision.



# Financial management (continued)

## Internal audit (continued)

We will consider the work of internal audit as part of our audit work on the Annual Governance Statement and report our conclusions in our final report to the Governance and Scrutiny Committee in September 2022.

## Standards of conduct for prevention and detection of fraud and error

We have assessed the Council's arrangements for the prevention and detection of fraud and irregularities. This has included specific considerations in response to the increased risk of fraud as a result of COVID-19. Overall we found the Council's arrangements to be to be designed and implemented appropriately.

## National Fraud Initiative (NFI)

All councils are participating in the most recent NFI exercise which commenced in 2020/21. We have continued to monitor the council's participation and progress in the NFI during 2021/22 and submitted an assessment of the council's participation to Audit Scotland in February 2022. The information submitted will be used by Audit Scotland in its next national NFI report which is due to be published in the summer of 2022. We concluded that the council was fully engaged in the exercise.

## Deloitte view – financial management

The Council continues to have strong financial management, budget setting and monitoring arrangements in place. This is supported by an experienced finance team as well as appropriate arrangements for the prevention and detection of fraud and error.

We are pleased to note the progress made with the service review of the finance team, with the permanent appointment of the Chief Finance Officer and Head of Finance and ICT, the creation of new posts at Depute Head of Service, and the wider service redesign expected to be completed over the summer of 2022.

# Financial sustainability



## Significant risks identified in Audit Plan

While the Council has historically achieved financial balance, there remains a risk that robust medium to long-term planning arrangements are not in place to ensure that the Council can manage its finances sustainably and deliver services effectively. We have therefore considered the 2022/23 budget setting process and the work being done over the medium and longer-term, as summarised on the following pages.

### 2022/23 budget setting

The Council approved a balanced budget of £370.656m for 2022/23 on 24 February 2022. This incorporated an initial budget gap of £6m for which a detailed savings plan have been developed. The 2022/23 budget assumes no draw on unearmarked reserves, an increase in core grant funding and a 3% increase in Council Tax.

In setting its budget, the Council recognises a number of the risks being monitored through the Corporate Risk Register also carry a significant financial impact. It also highlights the following key risks:

- A risk relating to the contents of the Resource Spending Review which is anticipated to be published in May 2022 and has the potential to impact on future Scottish Government spending plans and resource allocations to local government. The Council is not anticipating that there will be material adjustments to the 2022/23 funding allocation.
- Risks from deleting vacant posts and redesigning services to deliver corresponding increases in productivity. The Recovery and Renewal plans take this into account and the Council will monitor progress and impact of this over the year.

# Financial sustainability (continued)

## 2022/23 budget setting (continued)

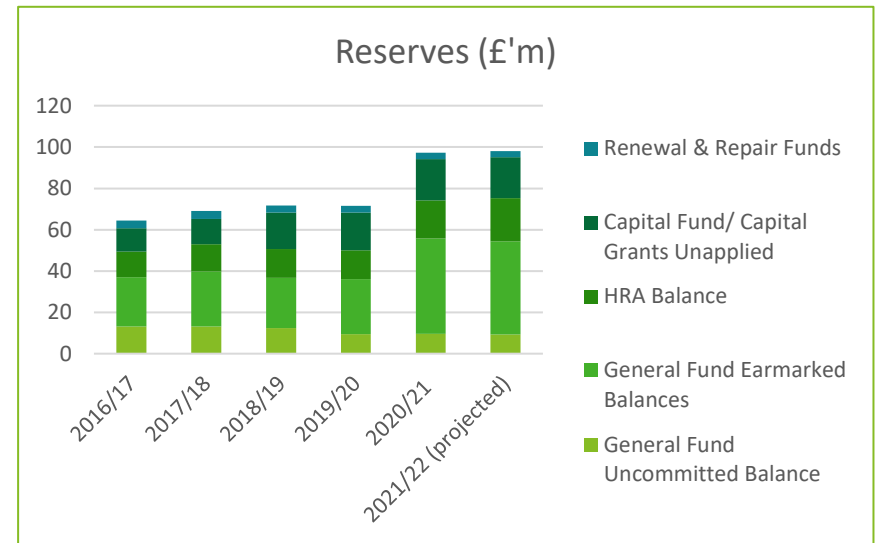
Elected members were fully involved in the budget process in advance of the formal budget setting meeting. This included consideration of a “pre-budget” report in November 2021 which set out the budget strategy taking into account a range of funding and expenditure assumptions. The Budget Working Group has also met collegiately to provide direction and comment in advance of setting the 2022/23 budget.

Engagement with the community has continued through the Council’s Vibrant Voices Forum. In particular, there is specific engagement focused on the new 5-year Strategic Plan, discussed further on page 14 where the Council plans to engage with communities, employees and partners, using a variety of methods and platforms.

## Reserves

At the time of approval of the 2022/23 budget on 25 February 2022, the Council carried out its annual review of its Reserve and Balances in line with good practice. This took into account known commitments, potential liabilities and the risk profile of the Council to provide flexibility to deal with unforeseen circumstances.

The reserves position at 31 March 2022 is illustrated below:



The unearmarked general fund reserve remains largely consistent with 2020/21 at £9.231m. This represents 2.6% of budgeted net expenditure and is in line with the Council’s Reserves Strategy.

# Financial sustainability (continued)

## Reserves (continued)

The overall reserves position is reported to remain in line with the 2020/21 position. The majority of the balance is earmarked for specific purposes, in particular:

- **Service balances** – these are projected to remain in line with prior years at £43.119m.
- **Transformation Fund** - this is projected to remain largely in line with previous year at £2.066m.
- **COVID-19 Discretionary Fund** – this is projected to reduce from the previous year balance of £7.437m to £6.381m.

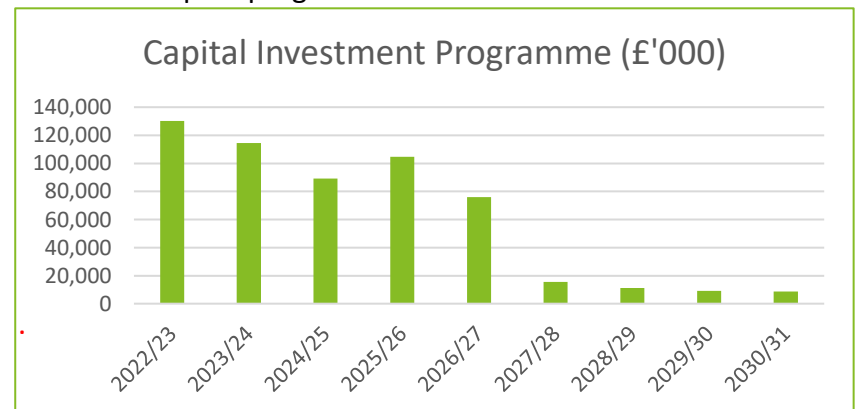
It is positive to note that the Council has set aside funds for Transformation and to support service budgets in future years. However, as reported in our 2021/22 audit report, it should ensure that there are clear plans in place for the use of these funds and this should be incorporated into the regular reporting to elected members.

## Capital planning and treasury management

The Council updates its Capital Investment Plan (CIP) on an annual basis as part of its budget setting process and in line with its Asset Management Framework (AMF).

The CIP was presented to the Cabinet and approved by the Council in February 2022. This recognised that the direct financial impact of the COVID-19 pandemic was minimised during 2021/22 due to managing the timing of the tender activity, effective management with the relevant guidance and working in partnership with contractors. In addition, as the construction industry continues to have challenges in relation to inflation and supply chain challenges, the CIP has been updated to reflect these challenges..

The graph below illustrates the projected CIP over the next 10 years (noting that the HRA programme only covers 5 years), which again shows that the Council continues to have an ambitious capital programme.



# Financial sustainability (continued)

## Capital planning and treasury management (continued)

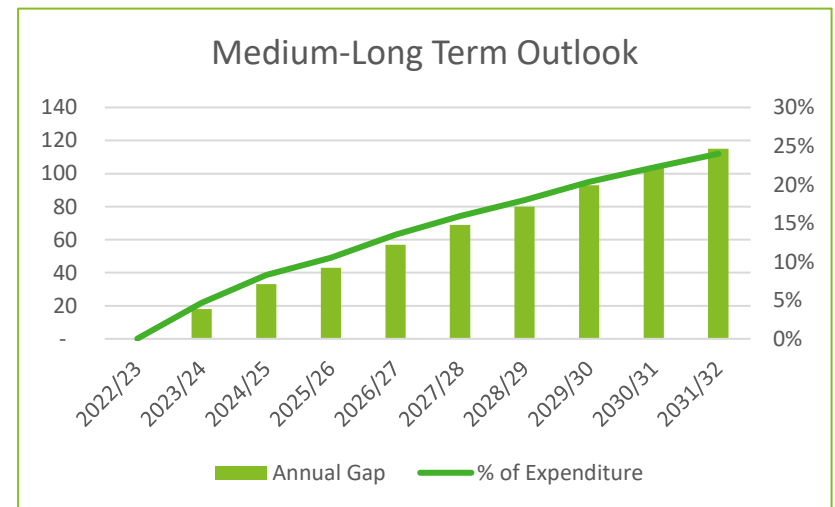
The Council has recognized that the ongoing risks of the pandemic and the UK's exit from the EU has increased the level of uncertainty and therefore increased risks associated with the delivery of the capital programme.

A revised Housing Investment Programme for the period 2022/23 to 2026/27 was approved by Cabinet in November 2021, representing a maximum value of investment of £93.65m over the period. The report highlights the following risks and challenges:

- The COVID-19 pandemic has had a continuous and significant impact on the Housing Investment Programme and the work of Housing Asset Services as a whole on a scale which could not have been envisaged.
- The supply of materials remains a significant issue, not only in terms of costs, but also in availability with very long lead times being common, in line with many other organisations.
- The aims and objective of the “Housing to 2040 Strategy”, published in March 2021, will bring significant financial challenges for local authorities around the new Housing Standard and decarbonisation.

## Medium-to-long term financial planning

As part of setting its 2022/23 budget, the Council has updated its medium-to-long term outlook and is now projecting a budget gap of £115m by 2031/32, representing 24% of its net expenditure. This is an increasing gap when compared to that estimated when setting the 2021/22 budget (£90m – 20% of net expenditure) illustrating the increasing financial challenges faced.



The Financial Strategy, aligned to the Strategic Plan and outlining the Medium Term Financial Plan to 2027, is due to be presented to Members following the summer recess. This will take into account the outcome of the Scottish Government Spending Review in May 2022.

# Financial sustainability (continued)

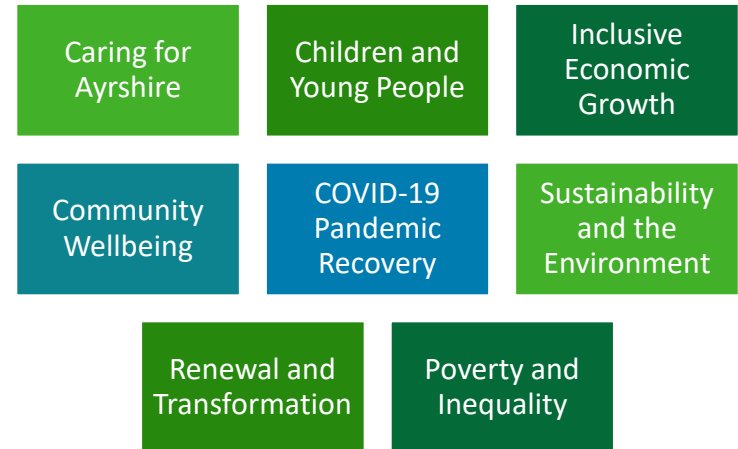
## Transformation strategy

The Council's most recent Transformation Strategy covered the period 2017-2022. The COVID-19 pandemic saw an acceleration of some key projects within this and also led to the development of a Dynamic Recovery and Renewal Action Plan.

The new Council was elected in May 2022 and work will begin on reviewing and refreshing its arrangements for driving forward transformational change over the next 5 years.

The Strategic Plan for 2022-2027 is expected to build on earlier Transformation Strategies as well as the Recovery and Renewal work. It is expected to be presented to the new Council for adoption in June 2022 along with detailed plans required to implement the strategy, supported by a Programme Management Office (PMO) and the development of tools to assess whether aims have been achieved.

The Strategic Plan will consider the communities that the Council serve, the current internal and external context in which the Council operates in, and national and local drivers for change. The Plan will also be informed by the Community Planning priorities for 2021-2024 and reflected in the diagram opposite.



The following significant factors are also expected to inform the development of the Plan:

National	Local
<ul style="list-style-type: none"> <li>• Programme Government</li> <li>• National Care Service</li> <li>• COVID-19 Pandemic</li> <li>• Economy</li> <li>• EU Exit</li> <li>• Climate Change</li> <li>• Digital</li> <li>• Cost of Living</li> </ul>	<ul style="list-style-type: none"> <li>• Budget</li> <li>• Community Planning</li> <li>• Capital Investment</li> <li>• Ayrshire Growth Deal</li> <li>• Caring for Ayrshire and Community Wellbeing</li> <li>• Community Power</li> <li>• Data</li> </ul>

# Financial sustainability (continued)

## Transformation strategy (continued)

In our previous audit reports, we have highlighted the importance of ensuring that there is sufficient resources available to support transformational change to ensure that it is implemented at pace. This was also a key recommendation from the Best Value Assurance report published in May 2018. During the year, the Council has made the following changes:

- Following a review of the Council’s management structure in June 2021, the post of “Head of Transformation” was deleted and agreed the establishment of a PMO. This includes the creation of three Corporate Officer posts to report to the Senior Manager (Programme and Business Management) thereby increasing capacity.
- Instead, due to the clear linkages between the Community Plan, Transformation and Recovery and Renewal, these areas of work would be drawn together, under the remit of a new Corporate Support Service.
- A service redesign of Corporate Support was reported to Cabinet in February 2022, which established additional resources and capacity to support and deliver on the new arrangements.

The Corporate Support Service will provide business and planning support to the Transformation Workstreams as they are mainstreamed and as the Council move to a PMO and benefits realisation model to ensure the achievement of strategic priorities.

## Workforce planning

In our 2020/21 audit we highlighted the importance of the workforce plan being updated, reflecting the ongoing recovery and renewal work and the need for this to be closely aligned with transformation activity.

In recognition of the fact that workforce planning is a key element of the transformation strategy, the Council has developed a one-year Workforce Action Plan, which was reported to Cabinet in June 2021. This focusses on the key elements linked to each services recovery and renewal themes. The main themes established include:

- 1. Employment Framework** - linked to the digital transformation and smarter working themes.
- 2. Service Redesign** – a number were put on hold as a result of the pandemic. Lessons learned are now being taken in account within these reviews.
- 3. Pay and grading framework** – a revised pay and grading structure was presented to Cabinet in April 2022 to allow clear links from the new structure to how services are redesigned.
- 4. Apprenticeship Development Framework** – continued focus on increasing the number of young people working for the Council.
- 5. Workforce Development** – in recognition that the workforce is the most valued asset, the FACE Framework was developed.

# Financial sustainability (continued)

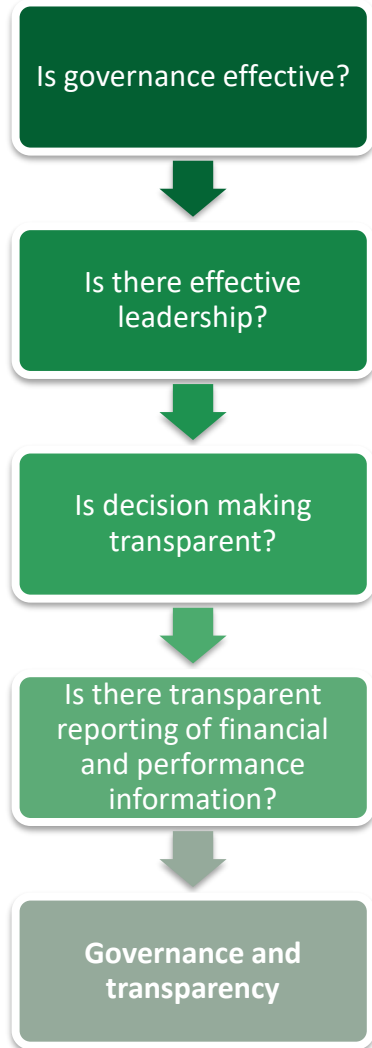
## **Deloitte view – Financial sustainability**

The Council has set a balanced budget for 2022/23 and holds unearmarked reserves at a level consistent with its Reserves Strategy, therefore is financially sustainable in the short term. However, in line with other bodies, it continues to be faced with significant financial challenges over the medium and longer-term, projecting a funding gap of £57m over the next five years, and a gap of £115m over a ten year period which has increased in comparison with previous estimates.

It is positive to see that plans are in place to update the Strategic Plan in June 2022 and the Medium Term Financial Plan following the Spending Review, building on the previous Transformation work as well as the recovery and renewal. It is also positive to see that the Council has recognised the importance of having the required resources in place to drive forward transformation change at pace and scale, with the creation of a PMO. This work will be informed by the Scottish Government's Spending Review due to be published by 31 May 2022 with the Council's Financial Strategy to be presented to members following the summer recess. It is critical that this work is progressed, with detailed plans and robust tools developed to ensure that the planned benefits (both financial and environmental) are realised.



# Governance and transparency



## Significant risks identified in Audit Plan

In previous years we have concluded that the Council has strong leadership. In June 2021, the Council approved a new senior management and service structure following a review performed by the Chief Executive. As a result of these changes, there is an increased risk around the effectiveness of the governance and leadership arrangements which needs to be closely monitored. We have considered this on the following pages.

We also concluded in previous years that the Council's governance arrangements continued to work effectively. In the interest of continuous improvement, we recommended that the Council should progress its work to allow members of the public access to Council meetings through webcasting, whether live or access to on demand recordings. We have followed up on progress with this as summarised on the following pages.

## Leadership

The Leadership Team has remained largely consistent with previous years, and has continued to demonstrate strong leadership, working closely with partners. As reported in our 2020/21 audit report, the planned review of the leadership structure has been delayed as a result of the transition to the new Chief Executive who was appointed in January 2021. This review was subsequently concluded and approved by the Council in June 2021. The key changes made included:

- the deletion of the vacant post of Depute Chief Executive (Economy and Skills)
- the creation of a new role, "Strategic Officer – Statutory Support" to provide the strategic management support required to either directly the Chief Executive/Depute Chief Executive, or those Chief Officer roles which have both strategic and operational responsibilities.
- redesignation of a number of existing posts, with recruitment process followed to make permanent the interim appointments or full any vacancies.

# Governance and transparency (continued)

## Leadership (continued)

- Implementation of the outcomes of the Review of Pay and Grading for Chief Officer Roles.
- The assimilation of the corporate roles of the Transformation Team with Policy, Planning and Performance Division, and rename to Corporate Support, with the creation of a PMO, as discussed on page 14.

The overall financial impact of the above is the release of full year recurring savings of £134,239.

## Governance and scrutiny arrangements

We have reviewed meetings attendance from the past year and confirm that there has been adequate attendance. In addition, from attendance at meetings we can confirm that there is sufficient scrutiny and challenge exercised by members during the meetings.

As a result of COVID-19 and associated restrictions, meetings of the Council and its committees have taken place via a hybrid model of face to face mixed with members and officers attending remotely via MS Teams since September 2020.

The Governance and Scrutiny Committee continues to be a key element of the governance arrangements in place. In May 2021, it undertook its first self evaluation of its performance, following our recommendations. The outcome of this, which is consistent with our understanding, was reported to the Committee in June 2021. The Committee concluded that it was a worthwhile process in confirming the effectiveness of its role and developed a continuous improvement Action Plan.

An update on the Action Plan was considered by the Committee in February, noting good progress has been made with the actions agreed. The 2022 self evaluation is planned for April 2022 before the end of the term of the present Council, allowing for participation by current members.

The Cabinet provide oversight and scrutiny of the Strategic Risks through “East Ayrshire Performs”, which was reported quarterly throughout 2021/22.

# Governance and transparency (continued)

## Openness and transparency

The Council continues to make all agendas, papers and minutes available to the public through its website. We are also pleased to note that, in line with our recommendations, a video recording of all Council meetings is available on its website for public viewing, thereby continues to demonstrate openness and transparency of decision making and performance information (which is considered further on page 22).

The Council has continued to engage with communities on plans and decisions through its Vibrant Voices forum, with further engagement planned in the development of the new five year Strategic Plan.

## Following the public pound

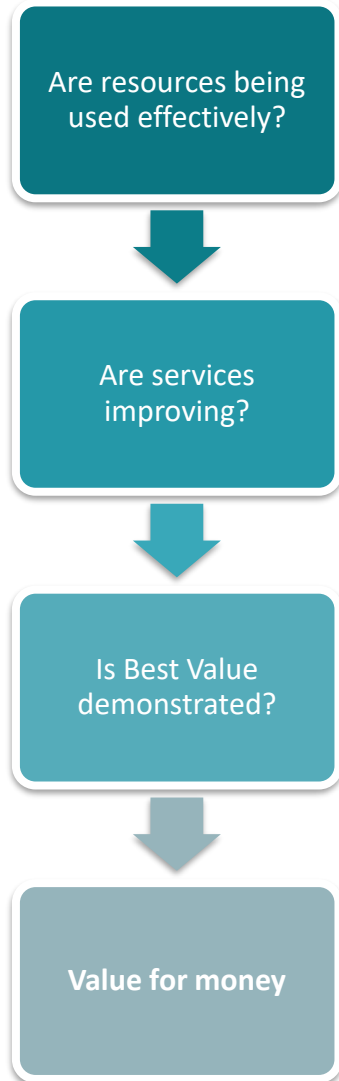
The statutory requirements to comply with the Following the Public Pound (FtPP) Code, in conjunction with the wider statutory duty to ensure Best Value, means that Councils should have appropriate arrangements to approve, monitor and hold third parties accountable for public funding provided to them.

The Council considers FtPP as part of its annual review of Local Code of Corporate Governance, and compliance with FtPP is explicitly referenced within the annual internal audit opinion and annual internal audit plan. We are satisfied that through the use of Council systems and services and joint Committees, the Council has sufficient oversight of funding provided to the East Ayrshire Integration Joint Board, East Ayrshire Leisure Trust, Ayrshire Roads Alliance and the Strathclyde Partnership for Transport.

### **Deloitte view – Governance and transparency**

The Council continues to have strong leadership, and we are pleased to note the conclusion of the senior management structure review and the agreement to create a PMO. The governance arrangements also continue to be robust, with an effective Governance and Scrutiny Committee. The Council continues to be open and transparent and demonstrates a culture of continuous improvement, with the introduction of recordings of all meetings to allow members of the public to view.

# Value for money



## Significant risks identified in Audit Plan

The COVID-19 pandemic is expected to continue to have a substantial impact on performance reporting. There therefore remains a risk that the Council is unable to demonstrate that resources are being used effectively with a focus on continuous improvement. We have therefore reviewed the performance reports presented at the Council to assess the extent of openness and transparency during the year, as summarised on the following pages.

## Performance management framework

The Council's approach to performance management has remained consistent during 2021/22. The Local Outcomes Improvement Plan (LOIP) 2021-24 underpins the Community Plan and sets out the performance management framework which allows the Council, and its partners, to account publicly to its communities for community planning in East Ayrshire and the work that they are doing together to tackle inequalities. Through the LOIP, the Council and its partners intend to:

- Demonstrate their understanding of local needs, circumstances and aspirations;
- Link the understanding to the key, high level priority outcomes that they are working in partnership to achieve, setting this in the context of the National Outcomes; and
- Set out the agreed performance measures that will allow them to demonstrate their ambitions for their local communities and their impact in meeting those ambitions.

The second three yearly review of the Community Plan took place in 2020/21, within the challenging context of the COVID-19 pandemic, an emergency recovery and renewal agenda and the continuing uncertainty around the UK withdrawal from the EU. This background has been reflected in the updated LOIP.

Performance is reported annually to a joint meeting of the Council and the Community Planning Partnership (CPP) Board in September each year. The LOIP Improvement Agenda supports the Council's work to improve performance going forward.

# Value for money (continued)

## Statutory performance indicators

The Accounts Commission has a statutory responsibility to define the performance information that councils must publish. This responsibility links with the Commission's Best Value (BV) audit responsibilities. In turn, councils have their own responsibilities, under their BV duty, to report performance to the public. The Accounts Commission Statutory Performance Information Direction requires a council to report a range of information in the areas listed below.

### SPI 1: Improving local services and outcomes

- Performance in improving local public services provided by (1) the Council itself and (2) by the council in conjunction with its partners and communities; and
- Progress against desired outcomes.

### SPI 2: Demonstrating Best Value (BV)

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

We have evaluated the effectiveness and appropriateness of the arrangements that the Council has in place.

In view of the approach embedded within the Council for a number of years, with performance monitored through the Community Planning Partnership and LOIP, the requirement to report on performance for both the Council and with its partner communities was already embedded practice.

## Performance data

The Council has continued to report performance measures, in particular:

1. A LOIP Annual Performance Report 2020/21 considered by the CPP in September 2021.
2. An analysis of the Council's performance within the Local Government Benchmarking Framework (LGBF) based on the 2019/20 data analysis was considered by the Governance and Scrutiny Committee in April 2021.
3. Service Performance is considered by Cabinet on a quarterly basis throughout the year, through "East Ayrshire Performs".

We have considered each of these on the following pages.

# Value for money (continued)

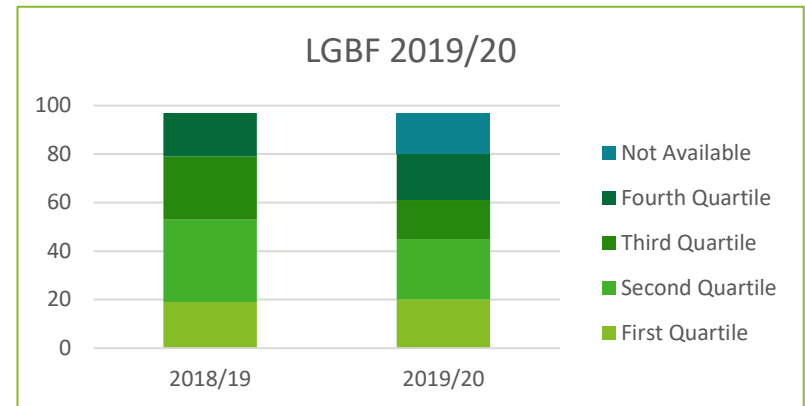
## Performance data (continued)

The LOIP Annual Performance report provides detailed data on each Statutory Performance Indicator. In addition, a high level update is provided in respect of each of the following strategic priorities:

- improving outcomes for vulnerable children and young people, with a particular focus on looked after children and young people and young carers.
- Older people – adding life to years – tackling social isolation.
- Community led regeneration – empowering communities and building community resilience.

From this report, it is clear that the Council, and its partners, have a clear understanding of actions being taken and further action needed. It also recognises that further data will become available to allow it to have a clearer understanding of the full impact of the pandemic across its communities.

The LGBF 2019/20 Data Analysis, being the most recent data that is available, provided benchmarking data on 97 indicators covering a wide range of key service areas. Due to the large scope of the LGBF, not all indicators are priority areas for the Council so variation in performance is to be expected.

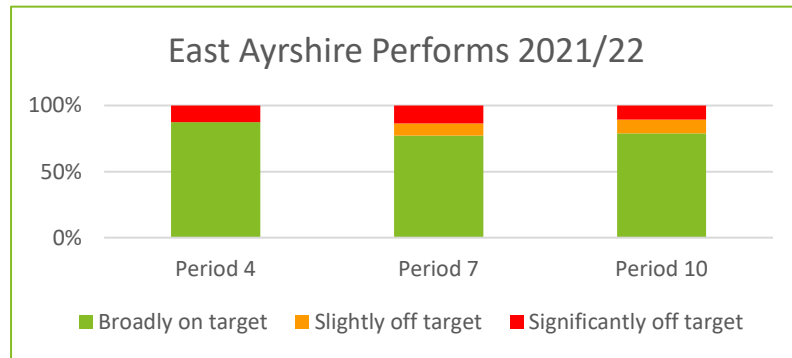


In summary, for 2019/20, excluding the indicators that are not available, 56.3% of performance indicators in East Ayrshire are in the top two quartile. This is a slight improvement on 2018/19 where 54.6% of indicators were in the top two quartile.

Service Performance is considered as part of the “East Ayrshire Performs” reports that are considered by Cabinet on a quarterly basis. A summary of the performance year to date is illustrated on the following page, showing that at period 10, performance had declined slightly, with 79% of indicators broadly on target.

# Value for money (continued)

## Performance data (continued)



The reporting to Cabinet provides a clear understanding of areas that are significantly off target, with two specific areas consistently being reported in the year in relation to:

- **gross rent arrears as a percentage of rent due** – currently 9.5% compared to a target of 5%. This has been impacted by the COVID-19 pandemic

- **delayed discharge bed days** – currently 613 compared to a target of 490. The Council has reported that performance in relation to bed days has remained relatively strong despite the significant challenges with the COVID-19 pandemic and delayed discharges for over 2 weeks has been maintained at zero throughout 2020/21 and 2021/22 to date.

### Deloitte view – Value for money

The Council continues to have a clear and robust performance management framework in place, with an updated LOIP agreed during the year reflecting on the challenging context of the impact of the pandemic and the recovery and renewal. It has continued to report its performance against the priorities within the LOIP and also against the LGBF, with clear actions in place to address indicators that are adrift of target.

The Council also continues to have robust arrangements in place to comply with the SPI Direction, including its public performance reporting requirements.

# Best value

It is the duty of the Council to secure **Best Value** as prescribed in Part 1 of the Local Government in Scotland Act 2003. We have a statutory duty to be satisfied that the Council have made proper arrangements for securing BV.

## Duty to secure Best Value

1. It is the duty of the Council to make arrangements which secure Best Value.
2. Best Value is continuous improvement in the performance of the Council's functions.
3. In securing Best Value, the Council shall maintain an appropriate balance among:
  - a) The quality of its performance of its functions;
  - b) The cost to the Council of that performance; and
  - c) The cost to persons of any service provided by the Council for them on a wholly or partly rechargeable basis.
4. In maintaining that balance, the Council shall have regard to:
  - a) Efficiency;
  - b) Effectiveness;
  - c) Economy; and
  - d) The need to make the equal opportunity requirements.
5. The Council shall discharge its duties in a way that contributes to the achievement of sustainable development.
6. In measuring the improvement of the performance of an Council's functions, regard shall be had to the extent to which the outcomes of that performance have improved.

## BV arrangements

2021/22 is year six of the extended six-year approach to auditing BV in councils. BV audit work is integrated with the annual audit and have worked closely with Audit Scotland's Performance Audit and Best Value ('PABV') team to plan, perform and report on the BV audit work.

A key feature of the approach to auditing BV is the Controller of Audit providing a Best Value Assurance Report ('BVAR') to the Accounts Commission for each Council once over the audit appointment. The BVAR for East Ayrshire Council was published in May 2018. This concluded that the Council has a number of arrangements in place to secure best value. We have followed up on the progress with the recommendations as part of the annual audit work, considering the pace and depth of continuous improvement. A summary of the progress against each recommendation is reported on pages 25 and 26.

Our BV audit work is integrated into our audit approach, including our work on the audit dimensions discussed on pages 5 to 23. Through our annual audit work, discussed further within this report, the Council continues to have a number of arrangements in place to secure best value, including an established governance framework, strong leadership, and a comprehensive performance management framework.

The Council recognises that it must deliver services within the financial resources available and, as noted elsewhere in this report, and in common with other councils, continued work will be required to deliver long-term financial sustainability.

## Deloitte view – Best Value

The Council has robust arrangements in place to secure best value and has a clear understanding of areas which require further development.



# Best Value (continued)

## Best Value Assurance Report

We have assessed the Council's progress against each of the recommendations made, as summarised in the table below.

Recommendation –May 2018	2021/22 update
<p>Transformation Strategy – the Council should put in place appropriate arrangements to support, monitor and deliver the expected outcomes.</p>	<p>The newly established Programme Management Office, under the direction of the Head of Corporate Support, will design the monitoring and evaluation process that will form an intrinsic part of the action contained in the Strategic Plan and Service Redesigns. This will form part of the Strategic Plan to Council in June 2022. (this is discussed further on page 14).</p>
<p>The Council should develop an organisation-wide workforce plan.</p>	<p>This has been completed, with a report to Cabinet on 16 June 2021. (this is discussed further on page 15).</p>
<p>Strong relationships between the Council, the IJB and the NHS should be used to help resolve issues around resourcing a shift of relevant hospital care services into a community setting, recognising that this is a national issue.</p>	<p>The annual review of the IJB Strategic Plan will be presented to the IJB in March 2022. The impact of Scottish Government plans for a National Care Service for Scotland continue to be monitored closely with a report presented to Council on 28 October 21 detailing the joint Council and Integrated Joint Board response to the Governments consultation.</p>
<p>The Council should examine how its approach to reducing demand for services, for example the development of its “front door” services, could be extended to other areas of its work.</p>	<p>This model continues to inform service redesign and the Strategic Plan will build on current arrangements and set out how services are to be delivered by the Council over the next five year period, aligning to the strategic priorities of the Community Plan and linking to Service Improvement Plans.</p>

# Best Value (continued)

## Best Value Assurance Report (continued)

Recommendation –May 2018	2021/22 update
<p>The Council should develop a council-wide plan for working with the business sector. This should build on the Community Planning Partnership’s (CPP’s) delivery plan for economy and skills and the Council’s “Invest in East Ayrshire” initiative, specifically how much work will take place in each relevant service area, and how the Council will coordinate and monitor activity.</p>	<p>The Council has adopted the Ayrshire Growth Deal as one of its strategic priorities for 2021-2024 with all community planning partners committed to working collectively and proactively to maximise their impact and benefit throughout the local communities. Actions to support the delivery of the shared strategic priorities endorsed by all partners are set out in the Delivery Plan considered by Council on 24 June 2021.</p>

# Emerging issues

## Climate change

### Background

In our 2020/21 report, we set out a high level assessment of the work that the Council has done in relation to preparing for the impact of climate change against our baseline expectations. This concluded that climate change is clearly on the Council's agenda, recognised as a corporate risk and the Climate Change Working Group was considering capacity, targets and financial commitment required.

In March 2022, Audit Scotland published a report [Addressing climate change in Scotland | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/publications/2022-03-16-addressing-climate-change-in-scotland) drawing together the key themes identified across a range of published recommendations for Scotland and set out a high level summary of the key improvements that need to be made across the public sector if Scotland is to reach its climate change ambitions of a just transition to net zero and adapting to improve resilience to the effects of the global warming we are already experiencing. We have summarised each of these key themes below, along with the suggested actions. We recommend that the Council carry out a self-assessment against each of these points and develop an action plan to help focus on where further work is required.

### Key themes

### Suggested actions

**Leadership** – public bodies should make responding to climate change a core value and key outcome.

Public bodies can lead the way through developing procurement framework and contracts with economic, social and environmental requirements and with developing and maintaining standards and regulations.

**Governance** – climate change plans need to have robust governance arrangements to ensure a clear approach to delivery which allows collaboration and integration and can address and resolve any conflicts between partners, priorities and policies. It also needs to support fast-paced changes to plans, technologies and policies.

Good governance ensures accountability and transparency. It requires:

- Monitoring, evaluating, reporting and verifying plans with clear timeframes;
- Feedback mechanisms to review how things work as they are being implemented;
- Processes for how projects will be upscaled and alternatives proposed where projects are not delivering what is expected; and
- Effective scrutiny, oversight and challenge by elected members and non-executive board members.

# Emerging issues (continued)

## Climate change (continued)

Key themes	Suggested actions
<p><b>Community empowerment to develop local solutions</b> – actions to address climate change could potentially have an unequal impact on some people and communities. Climate change should become a priority issue that public bodies and their partners engage with local communities on.</p>	<p>Incorporating climate resilience and net zero targets into existing local plans and initiatives, such as city and regional deals and participatory budgeting, will make it easier for public bodies to work with communities and support faster progress,</p>
<p><b>Behavioural change</b> – clearer information on the environmental impact of people’s choices is needed for all of us to make informed decisions, particularly around sustainable diet, waste and travel.</p>	<p>There is a need for clear plans to influence societal change and help people adapt to climate change and smooth transition to net zero.. Greener options need to be attractive in terms of quality and affordability.</p> <p>Public bodies should make efforts to sustain some of the changes in behaviours beneficial to emission reduction that emerged in the COVID-19 lockdowns, such as remote working, replacing business travel with videoconferencing and online collaboration, and broader lifestyle choices including more walking and cycling.</p>
<p><b>Alignment of policy and spend</b> – the type of leadership outlined on the previous page, would support the alignment of all policy and funding decisions. However, the challenge is significant.</p>	<p><b>Policy alignment</b> – all policies should be reviewed individually and holistically to identify conflicts or incoherence with climate change ambitions and be amended as required. The complex landscape, and sheer number of strategies and plans that will play a part in delivering net zero and reducing the impacts of climate change makes this challenge harder at all levels of public sector.</p> <p><b>Alignment of spend</b> – budgets and spend (both capital and revenue) should align with climate change ambitions. Public bodies will also need to ensure all future funding and investment decisions are based on their contribution to climate change ambitions and an inclusive, net zero carbon economy.</p>

# Emerging issues (continued)

## Climate change (continued)

Key themes	Suggested actions
<p><b>Robust planning for net zero, mitigation and adaption</b> – robust cross-sector plans are essential, but experts recognise the challenge is colossal.</p>	<p>As urgent action is required, climate change plans need innovative thinking to address the inherent tensions between doing things thoroughly and doing things quickly. Lessons could be learnt from the public sector’s response to the COVID-19 pandemic. Climate change planning needs to happen collaboratively, with a range of private and public sector bodies, third sector organisations, and communities, as well as simultaneously in different geographical areas. Climate experts should also be involved in planning.</p> <p>Plans should provide clarity in delivery and implementation with sufficient detail and clear timelines.</p>

# Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

## What we report

Our report is designed to help the Governance and Scrutiny Committee and the Council discharge their governance duties.

## The scope of our work

We described the scope of our work in our audit plan.

## Use of this report

This report has been prepared for the Council, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

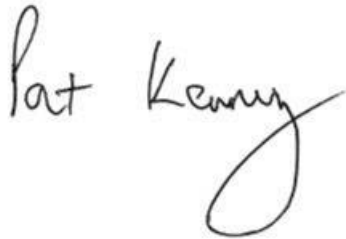
## What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Council.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.



**Pat Kenny, CPFA**  
**For and on behalf of Deloitte LLP**  
Glasgow | 1 June 2022

# Sector developments



# Local government in Scotland

## Financial overview 2020/21

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### Background and overview

The Accounts Commission published its Local government in Scotland financial overview 2020/21 in March 2022. This covers the first full year that makes clear the impact of COVID-19. It also looks ahead to the medium-to-longer term financial outlooks for Councils.

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### Key messages

#### Local government finances 2020/21

- The Covid-19 pandemic persisted throughout 2020/21, with the Scottish Government increasing funding to councils by £1.5 billion to support them in dealing with the impacts of the pandemic.
- When Covid-19 funding is excluded, there has been a real terms underlying reduction of 4.2 per cent in local government funding since 2013/14.
- The underlying increase in Scottish Government funding of £358 million in 2020/21 was 1.1 per cent in real terms. But, over half of this increase is due to specific grants. Ring-fenced funding helps support delivery of key Scottish Government policies but constrains a proportion of the total funding and resources and removes any local discretion over how councils can use these funds.
- Councils' income from customers and clients was affected by Covid-19 restrictions and fell by £0.5 billion.
- In 2020/21, all councils reported surpluses and increased their usable reserves. The total increase in reserves was £1.2 billion (46 per cent). This increase was mainly due to late Covid-19 funding, which was unspent at 31 March 2021.
- Councils administered a further £1.4 billion of Covid-19 grants on behalf of the Scottish Government in 2020/21, putting additional pressure on finance staff across councils.

#### Medium and longer-term outlook for local government finances

- Scottish Government capital funding to councils is expected to fall again in 2021/22.
- Uncertainty over the amount of funding available for Covid-19 recovery at the end of 2020/21 led to difficulties in setting budgets, and many councils established updated Covid-19 budgets in autumn 2021.
- Covid-19 resulted in revised medium term financial plans, but longer-term planning will need to be updated as Covid-19 uncertainty diminishes.



# Local government in Scotland (continued)

## Financial overview 2020/21 (continued)

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### Key observations

**Reserves** – Most of the increase in the general fund is committed to Covid-19 recovery.

**Financial management and transparency** - Management commentaries in councils accounts have improved, but many are still not complying with previous recommendations on transparency

**Budgets for 2021/22** - The uncertainty over the funding position for Covid-19 at the end of 2020/21 led to issues in budget setting and many councils established Covid-19 budgets in autumn 2021

**Medium and long-term financial planning** - Covid-19 resulted in revised medium term financial plans, but longer-term planning will need to be updated as Covid-19 uncertainty diminishes.

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### Audit Scotland Recommendations

Elements of Covid-19 funding that are being carried forward in general earmarked and unearmarked reserves in the accounts should be clearly identified.

We recommend again that councils review and improve how they comply with these key expectations of transparency, in particular:

- Is the outturn against budget position for the year clearly shown, and are the reasons for significant variances obvious?
- Is the outturn reported in the narrative reconciled to the movement in the general fund contained in the financial statements, and are major differences explained?
- Is progress against agreed savings reported?

We expect councils to agree spending plans and timescales for Covid-19 recovery reserves with the relevant decision making committee.

All councils will now need to revise medium term financial plans to reflect additional financial pressures and updated funding arrangements and to account for updated savings requirements and financial assumptions. Councils should also review longer-term planning as Covid-19 uncertainty diminishes.

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### Next steps

The Council should consider each of the above recommendations and incorporate into plans where not already considered. The full report is available through the following link: [Local government in Scotland: Financial overview 2020/21 | Audit Scotland \(audit-scotland.gov.uk\)](https://www.audit-scotland.gov.uk/local-government-in-scotland-financial-overview-2020-21)

# The future of infrastructure: A survey of infrastructure trends

## Deloitte insights

### Background and overview

A new economic reality calls for infrastructure reimagined: more digital, more sustainable, more equitable. From broadband to bike lane's, Deloitte centre for government insight has asked experts how infrastructure will change. Some of the key highlights are summarised below, with the full article available here [Future of infrastructure | Deloitte Insights](#)

#### The pandemic is shifting demand

- Many respondents expect more work from home, more broadband, and more transportation options. However, only 4% believe that there will be fewer people living in cities.

#### Cybersecurity a top concern

- As government shift to more digital infrastructure, cyber risk becomes a concern. About 76% of global infrastructure leaders expect greater focus on data security over the next three years.

#### Technology will reshape infrastructure

- Many respondents expect artificial intelligence, cloud computing, and cybersecurity to reshape infrastructure – a clear signal that infrastructure is going digital.

#### Green infrastructure is in demand

- About 60% of respondents globally said that they plan to invest in urban places for walking, cycling, socialising and eating.

#### Infrastructure's biggest obstacle? Talent

- Interestingly, respondents see talent shortage as a bigger obstacle to executing infrastructure projects than budget constraints or regulatory barriers.

# Action plan



# Action plan

We have followed up the recommendations made in our previous years audits. We are pleased to note that four recommendations have been fully implemented, with the other four partially implemented, with plan in place to implement these following the election of the new Council.

Recommendation	Management Response	Priority	Management update 2021/22
<p><b>1.1 Financial management: financial reporting</b></p> <p>While the reporting through East Ayrshire Performs provides a comprehensive analysis at each service level, we recommend that the Council considers whether reports could be enhanced further by including an overall summary table setting out the high level financial position.</p>	<p>This will be considered and set against the expectations of elected members and the readability and usability of the reports.</p> <p><b>Responsible Person:</b> Interim Corporate Accounting Manager</p> <p><b>Target Date:</b> March 2022</p>	Medium	<p>We have considered the recommendation and will incorporate the further analysis in the year end East Ayrshire Performs report going forward.</p> <p><b>Fully implemented</b></p>
<p><b>2.1 Financial sustainability: Medium-long term planning</b></p> <p>Further work is required to fully enhance the medium term position, clearly incorporating the potential impact of the COVID-19 pandemic on future years financial position, as well as any medium-to-long term expected impacts as a result of the exit from the EU. This needs to be closely aligned with the work around recovery and renewal. Detailed plans need to be developed to identify how the Council plan to bridge this gap.</p>	<p>Work on the medium term financial strategy is currently being undertaken and will be influenced by a range of factors</p> <p><b>Responsible Person:</b> Chief Financial Officer and Head of Finance and ICT</p> <p><b>Target Date:</b> March 2022</p>	High	<p>This has been considered and incorporated into the Medium Term Financial Plan in the 2022/23 Budget report. However as noted in the report these factors together with new and emerging pressures i.e. energy, inflation and Ukraine mean that uncertainty and volatility are a significant factor and risk going forward.</p> <p><b>Partially implemented</b></p> <p>Revised Target date: September 2022</p>

## Action plan (continued)

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Recommendation	Management Response	Priority	Management update 2021/22
<p><b>2.2 Financial Sustainability: Transformation</b></p> <p>The previous Head of Transformation has moved onto a new role and his post is currently being covered by the Depute Chief Executive, pending the planned review of the management structure by the new Chief Executive. It is important that as part of that review, consideration is given to the transformation and recover and renewal programme management arrangements and the associated resources available to support this. This is particularly important to ensure that the transformation change is implemented at pace, with the relevant specialist support.</p>	<p>The management review incorporating the next phase of transformation recovery is currently being undertaken by the Chief Executive and will be reported to elected members in early course.</p> <p><b>Responsible Person:</b> Chief Executive</p> <p><b>Target Date:</b> March 2022</p>	<p>Medium</p>	<p>The development of the Council's Strategic Plan from 2022-2027 was presented to Elected Members on 23 February 2022 and set out the route map from the current Transformation Strategy to the new Strategic Plan and the action that the Council will take to continue change and transformation and close the projected budget gap. The Strategic Plan will be presented to the new Council in June 2022.</p> <p><b>Partially implemented</b></p> <p>Revised Target date: September 2022</p>

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## Action plan (continued)

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Recommendation	Management Response	Priority	Management update 2021/22
<p><b>2.3 Financial Sustainability: Transformation</b></p> <p>Regular reporting is provided to elected member on the savings achieved from the transformation work through East Ayrshire performs. The Action Plans also report progress on each activity. However it currently does not require the level of detail we would expect to monitor this effectively. A comprehensive benefits tracker therefore should be considered to capture all the data required to demonstrate whether the intended outcomes of each project have been achieved, beyond the financial savings.</p>	<p>Benefits realisation in respect of transformation are contained within the annual budget setting report and are tracked throughout the year via East Ayrshire Performs reports to elected members. The tracking of future financial gains will form part of the plans being undertaken by the Chief Executive as part of the review of the management structure.</p> <p><b>Responsible Person:</b> Chief Executive</p> <p><b>Target Date:</b> March 2022</p>	Medium	<p>The newly established Programme Management Office under the direction of the Head of Corporate Support will design the monitoring and evaluation process that will form an intrinsic part of the action contained in the Strategic Plan and Service Redesigns. This will form part of the Strategic Plan to council in June 2022.</p> <p><b>Partially implemented</b></p> <p>Revised Target date: September 2022</p>

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## Action plan (continued)

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Recommendation	Management Response	Priority	Management update 2021/22
<p><b>2.4 Financial Sustainability: Workforce Planning</b></p> <p>It is important that the Council's workforce plan is updated, reflecting on the ongoing work as part of recovery and renewal, and that it is closely aligned with the transformation activity.</p>	<p>A review of the Council's workforce plan has been concluded and as a result a 1 year Workforce Action Plan has been created which focuses on the key elements linked to each service's recovery and renewal themes. The plan will be submitted to Cabinet for approval on 16 June 2021.</p> <p><b>Responsible Person:</b> Head of People and Culture</p> <p><b>Target Date:</b> March 2022</p>	Medium	<p>This has been completed with a report to Cabinet on 16 June 2021.</p> <p><b>Fully Implemented</b></p>
<p><b>3.1 Governance and Transparency: Monitoring of meeting attendance</b></p> <p>The Council should consider maintaining a central record of attendance to ensure that there is sufficient capacity across the various Committees of the Council.</p>	<p>This will be considered and discussed with elected members in due course.</p> <p><b>Responsible Person:</b> Chief Governance Officer</p> <p><b>Target Date:</b> March 2022</p>	Low	<p>This was considered by the Chief Governance Officer and records held show the attendance for each Committee which is felt to be sufficient at this time. However this point, specifically around capacity will be further considered following the Council Election in May 2022.</p> <p><b>Partially implemented</b></p> <p>Revised Target date: June 2022</p>



## Action plan (continued)

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Recommendation	Management Response	Priority	Management update 2021/22
<p><b>3.2 Governance and transparency: Governance and Scrutiny Committee</b></p> <p>Consideration should be given to extending the Chair of the Governance and Scrutiny Committee's annual report to the Council to include a self-assessment of the Committee's performance, which would demonstrate continuous improvement.</p>	<p>This will be considered for the next annual report to the Council</p> <p><b>Responsible Person:</b> Chair of Governance and Scrutiny Committee and Chief Governance Officer</p> <p><b>Target Date:</b> June 2021</p>	Medium	<p>This has been fully implemented with a report presented to G&amp;S on 17 Feb 2022. It will be included in the Chair's Annual Report for 2021, which will also be considered by Council on 31 March 2022.</p> <p><b>Fully Implemented</b></p>
<p><b>3.3 Governance and transparency: Openness and transparency</b></p> <p>In the interest of continuous improvement, the Council should consider if there are any lessons learned from other public bodies or other ways of engaging with wider stakeholders, for example by webcasting Council and Committee meetings to reach a wider audience.</p>	<p>This will be considered and a report on future meeting arrangements, including proposals on webcasting, will be presented to Council by the end of 2020/21.</p> <p><b>Responsible Person:</b> Chief Governance Officer</p> <p><b>Target Date:</b> June 2021</p>	Low	<p>This has been implemented with videoed recordings of Council meetings available on the website.</p> <p><b>Fully Implemented</b></p>

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