

**Audit Committee**  
**Council Chamber, Town Hall, Lerwick**  
**Monday 18 November 2019 at 2pm**

**Present:**

A Duncan	C Hughson
S Leask	A Manson
R McGregor	I Scott
C Smith	

**Apologies:**

J Fraser

**In attendance (Officers):**

C Ferguson, Director of Corporate Services  
J Manson, Executive Manager – Finance  
R Sinclair, Executive Manager – Assets, Commissioning and Procurement  
D Black, Chief Internal Auditor  
K Johnston, Team Leader – Legal  
J MacLeod, Performance and Improvement Adviser  
E Cripps, Internal Auditor  
R McNeillie, Internal Auditor  
L Adamson, Committee Officer

**Also In Attendance:**

M Lyall  
J Campbell, Senior Audit Manager – Glasgow City Council  
F Scott, Senior Audit Manager – Glasgow City Council

**Chairperson**

Mr Duncan, Chair of the Committee, presided.

**Circular**

The circular calling the meeting was held as read.

In referring to the pre-election period for the UK Parliamentary General Election, the Chair reminded Members on the Council's pre-election guidance when discussing any items on the agenda.

**Declarations of Interest**

None.

**Minutes**

The Committee confirmed the minutes of the meeting held on 6 May 2019 on the motion of Mr Leask, seconded by Ms Manson.

The Committee confirmed the minutes of the meeting held on 26 June 2019 on the motion of Mr Scott, seconded by Mr McGregor.

The Committee confirmed the minutes of the meeting held on 25 September 2019 on the motion of Mr McGregor, seconded by Mr Leask.

Min Ref.: 11/19 – Audit Scotland and other External Audit Reports

In referring to the final paragraph, the Chair said that he was unaware of the briefing note being issued to Members in respect of EA186 Care Inspectorate – Walter and Joan Gray (Care Home) as had been requested at the meeting in September. The Chair asked for the briefing note to Audit Committee Members to be followed up, and also for a report to Committee within two cycles, should that timescale be appropriate.

12/19 **Internal Audit Summary Report**

The Committee considered a report by the Chief Internal Auditor (CRP-25-19-F) that provided an overview of the work undertaken by Internal Audit to 31 October 2019 as part of the agreed 2019/20 Internal Audit Plan.

In introducing the report, the Chief Internal Auditor provided an overview of the scope and approach taken on the audits as reported in Section 4, and he advised that the full reports would be made available on the Council's website. He confirmed there were no major issues to report, and that Internal Audit would continue to provide the Committee with audit findings as part of the Internal Audit Plan.

In response to a question regarding the audit undertaken of Integra, being the Council's main financial system, the Chief Internal Auditor outlined the scope of the audit, and he confirmed that no concerns were found in that regard. He added that any question as to whether the system continued to be fit for purpose would need to be directed to the users of the system and management.

In response to a question, it was confirmed that the full audit reports were currently available on the Council's website.

There was no debate, and the Committee noted the report.

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**Decision:**

The Audit Committee NOTED the contents of the report.

13/19 **Scottish Household Survey**

The Committee considered a report by the Executive Manager – Assets, Commissioning and Procurement (ACP-14-19-F), which provided an opportunity to discuss the Scottish Household Survey results, the trends in local indicators, and comparisons between the local and national indicators.

The Performance and Improvement Adviser introduced the report, highlighting a number of local results particularly significant to the Council in terms of its Corporate Plan and Shetland Partnership Plan, as set out in Section 4.

In responding to a question on the findings reported at Section 4.2.1 - Housing, at Table 3.3f, namely "How well household is managing financially" the Performance and Improvement Adviser confirmed that figures were available on all housing

tenures. He undertook to forward the relevant information to Members on the Committee.

During the discussion, the Chair referred to the table at 4.2.7 and enquired on any justification for the recent drop in the satisfaction rate relating to "local schools". The Performance and Improvement Adviser said that while there did not appear to be any obvious reason, there was however speculation that there could be concerns on the availability of certain subjects at schools and teacher vacancies in particular subjects.

In responding to comments regarding the improved satisfaction rates with local health services as referred to in the table at 4.2.7, and also that satisfaction with the Lerwick Health Service has risen from 53% in 2017 to 74% in 2018, the Performance and Improvement Adviser referred to the recent improved arrangements to get an appointment at the Lerwick Health Centre and he said that the advanced nurse practitioner was also proving a popular service. The Chair commented that he hoped satisfaction rates would continue to improve going forward.

Reference was made to the unexpected findings reported at Section 4.2.8, that in response to the statement "I understand what actions people like myself should take to help tackle climate change", only 80% had agreed with the statement compared to 92% last year. During the discussion, comment was made to the expectation that the figure would increase in future years with the recent additional publicity around climate crisis and realisation that the small changes were not making any significant difference to tackle climate change.

During debate, comment was made on the generally positive report in terms of satisfaction rates with local services, however in referring to the table at 4.2.7 concern was expressed at the noted decrease in satisfaction with local schools as reported in 2018. In that regard, it was suggested that this area should be kept under review, and a call was made for a similar report to Committee within two cycles. The Director of Corporate Services however explained that the Scottish Household Survey results formed an annual report and therefore it would prove difficult to provide any worthwhile comparisons within two cycles. She would however look into what other relevant information could be reported to Committee within an earlier timescale.

During further debate, Members commented on potential reasons for the recent decrease in satisfaction rates with local schools, and also on the increased satisfaction rate relating to the statement "does its best with money", where for the first time Shetland had scored higher than Scotland.

In referring to the high number of areas where Shetland has performed ahead of Scotland, the Chair commended officers and the various agencies and organisations.

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**Decision:**

The Audit Committee NOTED the contents of the report.

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Chair