

**South Ayrshire Council**

**Report by Chief Executive  
to Audit and Governance Panel  
of 22 June 2022**

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**Subject:     Audit Report**

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**1.     Purpose**

1.1     The purpose of this report is to update the Panel on progress towards addressing the recommendations of the fact finding audit undertaken by Audit Glasgow (the Internal Audit team from Glasgow City Council).

**2.     Recommendation**

**2.1     It is recommended that the Panel scrutinises the contents of this report.**

**3.     Background**

3.1     At its meeting on 23 February 2022, the Audit and Governance Panel agreed a number of actions to address the recommendations of the fact finding audit.

**4.     Proposals**

4.1     An update on progress towards implementing the actions approved by the Audit and Governance Panel is provided in [Appendix 1](#) for Members' review.

**5.     Legal and Procurement Implications**

5.1     There are no legal implications arising from this report.

5.2     There are no procurement implications arising from this report.

**6.     Financial Implications**

6.1     Not applicable.

**7.     Human Resources Implications**

7.1     Not applicable.

**8.     Risk**

**8.1     *Risk Implications of Adopting the Recommendations***

8.1.1     There are no risks associated with adopting the recommendations.

**8.2     *Risk Implications of Rejecting the Recommendations***

- 8.2.1 If the recommendations are rejected then there is a risk that elected members may be expected to take decisions without being given all required information and advice.

## **9. Equalities**

- 9.1 The proposals in this report have been assessed through the Equality Impact Assessment Scoping process. There are no significant potential positive or negative equality impacts of agreeing the recommendations and therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached as [Appendix 2](#).

## **10. Sustainable Development Implications**

- 10.1 **Considering Strategic Environmental Assessment (SEA)** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

## **11. Options Appraisal**

- 11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

## **12. Link to Council Plan**

- 12.1 The matters referred to in this report contribute to Commitments 1, 4 and 5 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness; South Ayrshire Works/ Make the most of the local economy; and Stand up for South Ayrshire/ Increase the profile and reputation of South Ayrshire and the Council.

## **13. Results of Consultation**

- 13.1 There has been no public consultation on the contents of this report.
- 13.2 Consultation has taken place with Councillor Martin Dowe Portfolio Holder for Corporate and Strategic, and Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.

**Background Papers** Report to Audit and Governance Panel of 23 February 2022 – Audit Report (Members only)

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**Date:** 8 June 2022

### Actions approved by Audit and Governance Panel of 23 February 2022

Action	Responsibility	Due Date	Progress
<p>A review of the Policy for the Acquisition and Disposal of Land and Buildings to be undertaken by Director of Place at an early date. The current policy advises that <i>‘ In recognition of the new guidance and other requirements for land transfers and acquisitions for Housing, a separate complementary policy on HRA land acquisition and disposal is being developed’</i> It would be appropriate that both matters are dealt with in this review</p>	Director - Place	June 2022	Complete - updated Policy will be proposed at June Council
<p>A review of the Scottish Government guidance on transfers between General Services and HRA is undertaken and a checklist is developed. This should include clarity on the ability of General Services to subsidise the HRA</p>	Director – Place, with support from Head of Finance and ICT and Head of Legal, HR and Regulatory Services	June 2022	The checklist is included within the draft revised policy
<p>Officers are reminded of the requirement to provide Members with all information required to make a decision</p>	Chief Executive	February 2022	Complete – email issued to Corporate Leadership Team and Service Leads on 28 February 2022
<p>Review and reinforcement of guidance for preparation of papers (including clearing process)</p>	Chief Executive	May 2022	Final version of guidance and timetable has been issued
<p>A review is undertaken of valuations applied in other land transfers</p>	Chief Internal Auditor	June 2022	In progress – review of all Panel papers completed and transfers from 2016 to date identified. Currently obtaining information/ documentation from services to support the valuation applied. A briefing note detailing findings will be prepared by 30 June 2022

<b>Action</b>	<b>Responsibility</b>	<b>Due Date</b>	<b>Progress</b>
An updated report on transfer of site at Mainholm to HRA is presented to Elected Members	Director - Place	June 2022	Updated report will be proposed to Council following approval of the new policy (due to recess this will be August 2022). Report will be co-proposed by People/ Place Chief Officers as per guidance

## South Ayrshire Council Equality Impact Assessment Scoping Template

Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

### 1. Policy details

Policy Title	Audit Report
Lead Officer (Name/Position/Email)	Eileen Howat, Chief Executive – eileen.howat@south-ayrshire.gov.uk

### 2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	-	-
Disability	-	-
Gender Reassignment (Trans/Transgender Identity)	-	-
Marriage or Civil Partnership	-	-
Pregnancy and Maternity	-	-
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	-	-
Religion or Belief (including lack of belief)	-	-
Sex – gender identity (issues specific to women & men or girls & boys)	-	-
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	-	-
Thematic Groups: Health, Human Rights & Children's Rights	-	-

**3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). Consideration must be given particularly to children and families.**

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	-	-
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	-	-
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	-	-
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	-	-
Socio-economic Background – social class i.e. parent’s education, employment and income	-	-

**4. Do you have evidence or reason to believe that the policy will support the Council to:**

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

**5. Summary Assessment**

<p><b>Is a full Equality Impact Assessment required?</b> (A full Equality Impact Assessment must be carried out if impacts identified as <b>Medium and/or High</b>)</p>	<p>— <b>YES</b></p> <p><b>NO</b></p>
<p><b>Rationale for decision:</b></p> <p><b>This report provides an update on progress towards addressing the recommendations of the fact finding audit undertaken by Audit Glasgow</b></p>	
<p><b>Signed :</b> Eileen Howat <b>Chief Executive</b></p> <p><b>Date:</b> 13 May 2022</p>	