
FOLLOWING THE PUBLIC POUND CODE OF PRACTICE UPDATE

Report by Executive Director, Finance & Regulatory AUDIT & SCRUTINY COMMITTEE

15 FEBRUARY 2021

1 PURPOSE AND SUMMARY

- 1.1 This report presents the Audit & Scrutiny Committee with the Council's updated Following the Public Pound code of practice for review ahead of the 16 March 2021 Executive Committee meeting.**
- 1.2 As noted by Audit Scotland as part of the 2019/20 statutory audit, the Council's Following the Public Pound guidance has not been refreshed since 2006 resulting in a risk that the existing guidance is no longer relevant and the Council is not ensuring it is delivering value for money.
- 1.3 The guidance has now been updated as attached in Appendix 1 as per the Audit Scotland national guidance on Following the Public Pound. Adherence to the guidance will ensure the Council adheres to the principles of good governance in expending public money. It should be noted that in refreshing the guidance it was confirmed that current practices are in line with guidance and no operational changes are required as a result of this update. On approval the guidance will be made available on the Council's intranet to ensure all staff have access to it.

2 RECOMMENDATIONS

- 2.1 It is recommended that the Audit & Scrutiny Committee review the updated Code of Practice on Following the Public Pound and provide any comments ahead of presentation to the Executive Committee on 16 March 2021.**

3 BACKGROUND AND CONTENT

- 3.1 As noted by Audit Scotland as part of their 2019/20 statutory audit, the Council's Following the Public Pound guidance has not been refreshed since 2006 resulting in a risk that the existing guidance is no longer relevant and the Council is not ensuring it is delivering value for money. Audit Scotland made the following recommendation:

Issue / risk	Recommendation
<p>Following the Public Pound</p> <p>The council's Following the Public Pound guidance has not been refreshed since 2006.</p> <p>There is a risk that the existing guidance is no longer relevant and the council is not ensuring it is delivering value for money.</p>	<p>The council should review the guidance to ensure that it is still appropriate and available to relevant staff.</p>

- 3.2 Under section 51 of the Local Government in Scotland Act 2003 every Scottish Local Authority is required in implementing any arrangement or agreement with another body to follow the principles of Following the Public Pound. The principle of the policy is that the principles of good governance apply in decisions concerning public money irrespective of whether those funds are spent directly or are transferred to trusts or voluntary organisations.
- 3.3 The Scottish Borders Council guidance has now been updated as attached in Appendix 1 as per the Audit Scotland national guidance on Following the Public Pound. Adherence to the guidance will ensure the Council adheres to the principles of good governance in expending public money. It should be noted that in refreshing the guidance it was confirmed that current practices are in line with guidance and no operational changes are required as a result of this update. On approval the guidance will be made available on the Council's intranet to ensure all staff have access to it.

4 IMPLICATIONS

4.1 Financial

There are no direct financial implications resulting from this report.

4.2 Risk and Mitigations

There is a risk that staff are unaware of the guidance and the approaches they must take to ensure the Council is delivering value for money. This is being mitigated through the guidance being readily available for all staff on the Council's intranet.

4.3 Equalities

There are no equalities issues resulting from this report.

4.4 Acting Sustainably

There are no economic, social or environmental effects from this report.

4.5 Carbon Management

There are no effects on carbon emissions resulting from this report.

4.6 Rural Proofing

This report contains no implications that will compromise the Council's rural proofing policy.

4.7 Changes to the Scheme of Administration or Scheme of Delegation

This report does not result in any changes to the Scheme of Administration or the Scheme of Delegation.

5 CONSULTATION

- 5.1 The Monitoring Officer/Chief Legal Officer, the Chief Officer Audit and Risk, the Service Director HR & Communications, the Clerk to the Council and Corporate Communications are being consulted and any comments received will be incorporated into the final report.

Approved by

David Robertson **Signature**

Executive Director, Finance & Regulatory Services

Author(s)

Name	Designation and Contact Number
Suzy Douglas	Financial Services Manager 01835 824000 X5881

Background Papers: N/A

Previous Minute Reference:

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