

Renfrewshire Council

Annual Audit Plan 2020/21



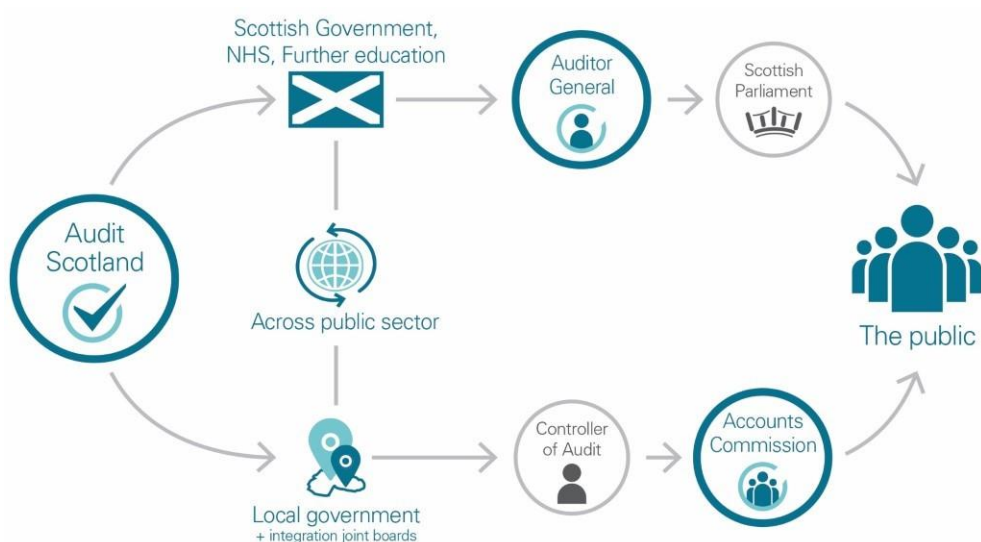
 AUDIT SCOTLAND

Prepared for Renfrewshire Council
March 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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Risks and planned work

- 1.** This Annual Audit Plan contains an overview of the planned scope and timing of our audit which is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and Audit Scotland's 2020/21 guidance on planning the audit. This plan sets out the work necessary to allow us to provide an independent auditor's report on the annual accounts and meet the wider scope requirements of public sector audit, including the audit of Best Value.
- 2.** The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.
- 3.** The public health crisis caused by the coronavirus disease 2019 (Covid-19) pandemic has had a significant and profound effect on every aspect of Scottish society. Public services have been drastically affected, requiring immediate changes to the way they are provided. The impact on public finances has been unprecedented, which has necessitated both the Scottish and UK governments providing substantial additional funding for public services as well as support for individuals, businesses and the economy. It is likely that further financial measures will be needed and that the effects will be felt well into the future.
- 4.** Public audit has an important contribution to the recovery and renewal of public services. The Auditor General, the Accounts Commission and Audit Scotland are responding to the risks to public services and finances from Covid-19 across the full range of audit work, including annual audits and the programme of performance audits. Audit Scotland views 2020/21 as another challenging year and in January 2021 published [Covid-19: What it means for public audit in Scotland – update](#) which restates the key principles for our response to Covid-19. It also provided an update on the financial and performance audit programmes. The well-being of audit teams and the delivery of high-quality audits remain paramount. Maintaining a pragmatic and flexible approach will enable change at short notice as new issues emerge, or current risks change in significance. Where this impacts on annual audits, an addendum to this Annual Audit Plan may be necessary.

Adding value


- 5.** We aim to add value to Renfrewshire Council through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help Renfrewshire Council promote improved standards of governance, better management and decision making and more effective use of resources.


Audit risks

- 6.** Based on our discussions with staff, attendance at committee meetings and a review of supporting information, we have identified the following significant risk for Renfrewshire Council. We have categorised these risks into financial statements risks and wider dimension risks. Significant financial statements risks are detailed in [Exhibit 1](#) and significant wider dimensions risks are detailed in [Exhibit 2](#).

Exhibit 1

2020/21 Significant financial statements risks

 Audit Risk	Management's sources of assurance	Planned audit work
Risk of material misstatement due to:		
<p>1 Management override of controls</p> <p>IAS 240 require that audits are planned to consider the risk of material misstatement in the financial statements caused by fraud, which is presumed to be a significant risk in any audit. This includes the risk of fraud due to the management override of controls to change the position disclosed in the financial statements.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance.</p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates and judgements. • Focused testing of accruals and prepayments. • Evaluation of significant transactions that are outside the scope of normal business.
<p>2 Estimates and judgements in the valuation of the pension liability</p> <p>Renfrewshire Council recognised a net liability of £162.522 million relating to its share of Strathclyde Pension Fund at 31 March 2020. There is a significant degree of subjectivity in the measurement and valuation of the pension fund liability. The valuation is based on specialist assumptions and estimates, and changes can result in material changes to the valuation.</p> <p>Additionally, the triennial valuation exercise will take place for the pension fund and impact on the 2020/21 annual accounts. This exercise is more detailed than the annual valuations and will also set employer contributions rates for the next three years.</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Council staff, or the Pension Fund actuary.</p>	<ul style="list-style-type: none"> • Assessing the pension fund actuary and information they provide in accordance with ISA 500. • Review of the estimates used, and assumptions made in calculating the pension fund liability. • Assess the completeness and accuracy of information submitted by the council to Strathclyde Pension Fund to support the triennial valuation exercise.
<p>3 Estimates and judgements in the valuation of land and buildings</p> <p>Renfrewshire Council held land and buildings with a net book value (NBV) greater than £850 million at 31 March 2020. There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and estimates, and changes in these can result in material changes to valuations.</p> <p>The Council's valuer reported a material uncertainty, caused by Covid-19, in the valuation of land and buildings in 2019/20. We understand the latest guidance issued by the Royal Institute of Surveyors (RICS)</p>	<p>Any significant estimates and judgements are clearly explained in the Notes to the Accounts.</p> <p>Where these are required, they are based on the best information available at the time of the estimate and on both a professional and a prudent approach, either by Council staff, or appointed experts.</p>	<ul style="list-style-type: none"> • Assessing the internal valuer and information they provide in accordance with ISA 500. • Review of revaluations performed by the valuer in year, assessing whether they have been performed using an appropriate and relevant valuation basis / methodology by suitably qualified individuals. • Review of the information provided to the valuer and assess whether this was complete and included all Renfrewshire Council's land and buildings relevant for

 Audit Risk	Management's sources of assurance	Planned audit work
<p>suggests this will not be required in 2020/21, but recognise this position may change in the coming months.</p>		<p>the 2020/21 revaluation exercise.</p> <ul style="list-style-type: none"> Review and assess the reasonableness of revaluations. Assess the Council's response to any changes in guidance issued by RICS.
<p>4 Impact of additional funding due to Covid-19 on the financial statements</p> <p>The Covid-19 pandemic has resulted in significant financial pressures for the Council. The Scottish and UK governments have announced a range of additional funding streams for the Council to support frontline services and help the Council manage the financial pressures caused by Covid-19. This has also resulted in an associated increase in expenditure, with some new expenditure streams. Total additional funding in 2020/21 is expected to be around £25 million.</p>	<p>Covid-19 related expenditure and income losses have been closely monitored and separately reported through amended budget monitoring arrangements over the course of 2020/21; with forecasts of total spend regularly reported to Council. Additional grant income is also closely monitored to ensure the net impact of the pandemic in 2020/21 is understood and can be used to inform financial forecasts for 2021/22.</p>	<ul style="list-style-type: none"> Assess how the Council has processed and controlled the additional funding and associated expenditure. Assess how the additional funding and associated expenditure impacts on the financial statements. Review the Management Commentary in the annual accounts and consider how the additional funding and associated expenditure has been reported.


Source: Audit Scotland


7. As set out in ISA 240, there is a presumed risk of fraud in revenue recognition. There is a risk that income may be fraudulently misstated resulting in a material misstatement in the financial statements. We do not consider this to be a significant risk for Renfrewshire Council as there are limited opportunities to manipulate the way income is recognised in the financial statements and have therefore rebutted this risk.

8. In line with Practise Note 10, as most public-sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. We have also rebutted this risk as there are limited opportunities to manipulate the way expenditure is recognised.

Exhibit 2

2020/21 Significant wider dimensions risks

 Audit Risk	Management's sources of assurance	Planned audit work
<p>Wider dimensions risks</p>		
<p>1 Financial Sustainability</p> <p>The Council approved the 2020/21 budget in early March 2020, prior to the impact of the Covid-19 pandemic. Following the impact of decisions at the Council meeting, net expenditure</p>	<p>The additional costs and grant income associated with the pandemic have been closely monitored over the course of 2020/21 and it is now</p>	<p>We will review and assess</p> <ul style="list-style-type: none"> Financial reports and papers such as budget monitoring reports, 2021/22 budget, medium and long-term

 Audit Risk	Management's sources of assurance	Planned audit work
<p>was expected to be £435.744 million and a breakeven position was forecast.</p> <p>However, Covid-19 has had a significant impact on the Council's finances. The Council's Financial Outlook 2021 – 2023 paper outlines additional pressure on the general fund budget in 2020/21 in the region of £20-£22 million. Additional funding of around £25 million from the Scottish Government has been confirmed to date.</p> <p>Consequently, the latest report to Council (4 March) indicates a projected underspend on the core budget, with a level of Covid-19 related funding streams now being carried forward into 2021/22.</p>	<p>anticipated that the impact on reserves forecast earlier in the 2020/21 financial year will be less significant. However, the risk environment remains heightened and in this context Council agreed in December 2020 to increase unallocated reserves to £10m funded from financial flexibilities in closing the 2020/21 financial position.</p>	<p>savings plans and financial outlook papers.</p> <ul style="list-style-type: none"> • Assumptions and judgements in financial reports and papers for reasonableness. • The impact on the Council's reserves against its stated reserves policy and the adequacy of plans in place to replenish unallocated reserves in the event they are exhausted by the end of 2020/21
<p>2 Budget monitoring</p> <p>A recommendation was made in our 2019/20 Annual Audit Report around budget monitoring arrangements. A number of improvements had been made over the year, but transparency could be further improved through the timely publication of an amended budget to reflect decisions made by members during budget approval.</p> <p>In addition to our work, internal audit work also identified issues with operational budget monitoring arrangements. Their work concluded a fundamental review of budget monitoring documentation was required in a small number of services.</p>	<p>Budget monitoring arrangements have been reviewed and amended where required in order to ensure consistency with wider council budget monitoring arrangements.</p>	<ul style="list-style-type: none"> • Follow up of prior year recommendation and review of updates to budget monitoring arrangements. • Discussions with internal audit around progress against their recommendations.

Source: Audit Scotland

Reporting arrangements

9. Audit reporting is the visible output for the annual audit. All outputs, as detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: www.audit-scotland.gov.uk.

10. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft outputs will be issued to the relevant officers to confirm factual accuracy.

11. We will provide an independent auditor's report to Renfrewshire Council and the Accounts Commission setting out our opinions on the annual accounts. We will provide the Director of Finance and Resources, the Council and the Accounts Commission with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit.

12. As outlined in paragraph 4, Audit Scotland views 2020/21 as being another challenging year. [Exhibit 3](#) outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report and Annual Audit Report by the statutory deadline of 31 October 2021. However, we acknowledge this may not be achievable due to the ongoing pressures and uncertainties caused by Covid-19. We will maintain a pragmatic and flexible approach to the audit and will continue to have discussions with management around the progress of our work and any changes that may be required to target dates. Where possible, we will aim to have draft outputs available for the Audit, Risk and Scrutiny Board meetings as outlined in [Exhibit 3](#).

Exhibit 3

2020/21 Audit outputs

Audit Output	Target date	Audit, Risk and Scrutiny Board date
Annual Audit Plan	15 March 2021	22 March 2021
Independent Auditor's Report	31 October 2021	25 October 2021
Annual Audit Report	31 October 2021	25 October 2021

Source: Audit Scotland

The audit of trusts registered as Scottish charities

13. Members of Renfrewshire Council are sole trustees for one trust and three common good funds, registered as Scottish charities, with gross assets of some £36.322 million. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

14. The Charities Accounts (Scotland) Regulations 2006 require charities to prepare annual accounts and require an accompanying auditor's report where any legislation requires an audit. The Local Government (Scotland) Act 1973 specifies the audit requirements for any trust fund where some or all members of a council are the sole trustees. Therefore, a full and separate audit and independent auditor's report is required for each registered charity where members of Renfrewshire Council are sole trustees, irrespective of the size of the charity.

15. Based on our discussions with staff and initial planning work, we have identified a significant financial statements risk of material misstatement due to management override of controls for the trust and three common good funds. Our planned work around this risk is the same as the planned work for risk one in [Exhibit 1](#).

Audit fee

16. The audit fee for the 2020/21 audit of Renfrewshire Council, including the trust fund and common good funds, is £367,010 (2019/20: £358,030). In determining the audit fee, we have taken account of the risk exposure of Renfrewshire Council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited annual accounts, with a complete working papers package on 25 June 2021.

17. Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual accounts, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

Responsibilities

Audit, Risk and Scrutiny Board and Director of Finance and Resources

18. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

19. The audit of the annual accounts does not relieve management or the Audit, Risk and Scrutiny Board, as those charged with governance, of their responsibilities.

Appointed auditor

20. Our responsibilities as independent auditors are established by the Local Government (Scotland) Act 1973, and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

21. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Annual accounts

22. The annual accounts, which include the financial statements, will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of Renfrewshire Council and the associated risks which could impact on the financial statements;
- assessing the key systems of internal control, and establishing how weaknesses in these systems could impact on the financial statements;
- identifying major transaction streams, balances and areas of estimation and understanding how Renfrewshire Council will include these in the financial statements;
- assessing the risks of material misstatement in the financial statements; and
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

23. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2020/21 Code of the state of affairs of the Renfrewshire Council and its group as at 31 March 2021 and of the income and expenditure of the Council and its group for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2020/21 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014 and the Local Government in Scotland Act 2003.



Statutory other information in the annual accounts

24. We also review and report on statutory other information published within the annual accounts including the Management Commentary, Annual Governance Statement and the Remuneration Report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks in our independent auditor's report.

25. We also review the content of the annual accounts for consistency with the financial statements and with our knowledge. We report any uncorrected material misstatements in statutory other information.

Materiality

26. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements, and of any uncorrected misstatements, on the financial statements and in forming our opinions in the independent auditor's report.

27. The materiality levels for Renfrewshire Council are set out in [Exhibit 4](#). These apply to both the Renfrewshire Council single entity financial statements and the Renfrewshire Council group financial statements.

Exhibit 4 Materiality values



Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1.25 per cent of gross expenditure for the year ended 31 March 2020 based on the 2019/20 audited annual accounts.	£8.3 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 65 per cent of planning materiality.	£5.4 million
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. This has been calculated at three per cent of planning materiality.	£0.250 million

Source: Audit Scotland

Timetable

28. We have included a proposed annual accounts timetable at [Exhibit 5](#) that has been discussed with management. However, as outlined in paragraph 12, the pressures caused by Covid-19 and the uncertainties presented as the situation develops could impact on the timings of our audit and lead to changes in the timetable as outlined below. As a result, the timetable will be kept under review and discussed with management and the finance team over the course of the audit.

Exhibit 5 Proposed annual accounts timetable

 Key stage	 Date
Consideration of unaudited annual accounts by the Council	24 June 2021
Latest submission date of unaudited annual accounts with complete working papers package	25 June 2021
Latest date for final clearance meeting with Director of Finance and Resources	8 October 2021
Agreement of audited unsigned annual accounts	25 October 2021
Issue of Letter of Representation and proposed independent auditor's report	25 October 2021
Issue of Annual Audit Report to those charged with governance	31 October 2021
Independent auditor's report signed	31 October 2021
Latest date for signing of WGA return	TBC

Internal audit

29. Renfrewshire Council's internal audit function is provided in-house and overseen by the Chief Auditor. As part of the 2019/20 audit, we carried out a review of the internal audit function to ensure that it operates in accordance with the main requirements of the Public Sector Internal Audit Standards (PSIAS). We concluded that the internal audit function complies with PSIAS and appropriate documentation standards and reporting procedures were in place. In 2020/21, we carried out a review in accordance with the requirements of ISA 315 which confirmed there were no changes that would impact on this conclusion.

Using the work of internal audit

30. International Auditing Standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to use the work of internal audit wherever possible to avoid duplication. We do not plan to use the work of internal audit for our financial statements audit work. However, we have considered the findings of internal audit's work as part of our planning process and will also consider reports published over the course of the audit.

Audit dimensions

31. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 6](#).

Exhibit 6 Audit dimensions



Source: Code of Audit Practice

32. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on Best Value.

33. Our standard audits are based on four audit dimensions that frame the wider scope of public sector audit requirements. These are: financial sustainability, financial management, governance and accountability and value for money.

Financial sustainability

34. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on financial sustainability in the longer term. We define this as medium term (two to five years)

and longer term (longer than five years) sustainability. We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term;
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps; and
- whether there are arrangements in place to demonstrate the affordability and effectiveness of funding and investment decisions.

Financial management

35. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether arrangements are in place to ensure systems of internal control are operating effectively;
- the effectiveness of budgetary control systems in communicating accurate and timely financial performance can be demonstrated;
- how Renfrewshire Council has assured itself that its financial capacity and skills are appropriate; and
- whether there are appropriate and effective arrangements in place for the prevention and detection of fraud and corruption.

36. As part of our work this year we will broaden our consideration of these matters in light of the impact of the COVID-19 pandemic.

Governance and transparency

37. Governance and transparency are concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making and transparent reporting of financial and performance information. We will review, conclude and report on whether Renfrewshire Council can demonstrate:

- that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as Renfrewshire Leisure Limited (RLL));
- there is effective scrutiny, challenge and transparency on the decision making and finance and performance reports; and
- the quality and timeliness of financial and performance reporting.

38. As part of our work this year we will broaden our consideration of these matters in light of the impact of the COVID-19 pandemic.

Value for money

39. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether Renfrewshire Council can demonstrate:

- value for money in the use of resources;
- there is a clear link between money spent, output and outcomes delivered;
- that outcomes are improving; and

- there is sufficient focus on improvement and the pace of it.

Best Value

40. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

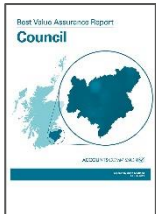
41. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- the Annual Audit Report for each council that will provide a rounded picture of the council overall.
- an annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council Annual Audit Reports; and
- a Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period. Renfrewshire Council's BVAR was published in August 2017.

42. The four councils on which a BVAR will be published during the fifth year of the new approach are listed in [Exhibit 7](#). Reports will be considered by the Accounts Commission in the period between March and November 2021.

Exhibit 7

2020/21 Best Value Assurance Reports

	Aberdeen City Council	Falkirk Council
	South Ayrshire Council	
	East Dunbartonshire Council	

Source: Audit Scotland

43. The work planned in the Renfrewshire Council this year will focus on the Council's arrangements for demonstrating Best Value in financial planning and financial governance and resource management. The work will be integrated with that described above in these areas. The results of this work will be reported in the Annual Audit Report.

Independence and objectivity

44. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and

proper” declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland’s Ethics Partner.

45. The engagement lead (i.e. appointed auditor) for Renfrewshire Council is John Cornett, Audit Director. Auditing and ethical standards require the engagement lead to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of Renfrewshire Council.

Quality control

46. International Standard on Quality Control 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor’s report or opinion is appropriate in the circumstances.

47. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Auditor General and Accounts Commission. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

48. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

Renfrewshire Council Renfrewshire Council

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