

**SCRUTINY – IDENTIFICATION OF A TOPIC 2026-27**

---

**1. INTRODUCTION**

- 1.1 The objective of the report is to provide the Audit and Scrutiny Committee (the Committee) with an update arising from the recent engagement on potential scrutiny options to identify a topic to take forward in the context of the Scrutiny Manual and Framework as part of the Committee's scrutiny role for 2026-27.

**2. RECOMMENDATIONS**

- 2.1 The Audit and Scrutiny Committee is asked to:
- 2.1.2 Consider and determine whether the 2026–27 scrutiny topic should be a review of the Council's declared Housing Emergency and its progress through a multi-agency approach, based on responses provided to the Chief Internal Auditor and its status as a key strategic risk, in line with the assessment process set out in the Scrutiny Framework and Manual.
- 2.1.3 In the event of the Committee being minded to approve the review of the Council's 'Housing Emergency' declaration and its progress through a multi-agency approach, appoint a Panel Chair and two further Members to form a Scrutiny Panel for the review which will commence within financial year 2026-27.

**3 DETAIL**

- 3.1 The development of the scrutiny function has progressed successfully, and in the new format, a total of four reviews have been undertaken. The Committee have found such reviews helpful in discharging their role in relation to scrutiny and at the last meeting sought to identify a topic for 2026/27 financial year which would be of benefit to the Council. It is also important to balance the Committees work in relation to scrutiny with its primary duty to seek the successful delivery of the agreed Internal audit Plan.
- 3.2 There are no minimum or maximum number of scrutiny reviews that require to be undertaken but such reviews should flow from identifiable 'issues' and where there is a remit taking cognisance of the limitations. A significant amount of resource can be expended on such reviews and as a section we need to balance this with available staff resources. In terms of balance in 2026/27 it would be helpful for the Committee to consider that one review will be undertaken during the financial year, allowing staff resources to be balanced between this type of work, internal audit work and planned professional training within the combined Audit and Counter Fraud section.

- 3.3 In discussion with the Head of Development and economic Growth , it is acknowledged that the ‘Housing Emergency’ is a top priority for the Council and due to its nature involves a multi-agency and Government approach. It is therefore important that the scrutiny review would need to focus on an area that would add-value and this will have to be determined in the scope and approach to the scrutiny review.
- 3.4 In 2026/27 the Chief Internal Auditor (CIA) plans to engage with the Committee in identifying scrutiny work for 2027/28 and which can be agreed by the Committee before the start of that financial year. This process will give the opportunity for scrutiny work to be planned in sufficient time and before the start of the relevant financial year the review will be undertaken.

***Approach to Scrutiny previously agreed by the Committee– Context and Background***

- 3.5 In order to provide further and more context to the development of ‘scrutiny reviews’; a Development Session was held to establish the process to be adopted by the Committee to identify and prioritise potential scrutiny topics and of the overall approach adopted to scrutiny topics which has been a combination of panel reviews and ‘scrutiny lite’ where relevant officers have been asked to present at Committee or at Development Sessions on topics of interest to the Committee.
- 3.6 In particular the CIA asked the Committee to consider some key questions. These, and the Committee responses, are summarised in the table below.

Question	Committee Response
Should Scrutiny topics originate from all members and senior officers or from Committee members?	There needs to be a degree of flexibility to change topics and to be able to react quickly to an ever changing environment.  It is for the Committee to determine scrutiny topics.
If topics originate from the committee should this be via discussions at Committee or development sessions?	We may need to meet as a Committee more often however these could be less formal meetings and held virtually. Further thought can be given to this as to some extent it will depend on the number of emerging topics to be considered for scrutiny.
Do we still need an annual scrutiny plan or should topics for scrutiny ‘emerge’ as the year goes by?	We don’t need a plan we should allow items to emerge.
Do we still need the detailed prioritisation process?	The prioritisation process is there as a tool if we need it but we don’t need to use to assess every scrutiny topic.
Do we have the right balance between ‘full blown’	There has been value in having the full panels but these are resource intensive and we should look to make use of a scrutiny lite

panel approach vs Scrutiny Lite?	approach where appropriate. Once a topic is decided then the Committee can decide what the best Scrutiny approach to adopt is.
----------------------------------	--

3.8 The CIA has reviewed and updated, where identified, the Scrutiny Framework and Manual in 2025/26 and will do so on an annual basis in order that the approach to scrutiny work is both focused, appropriate and reflects the best approach taking cognisance of the Committee's views.

#### **4. CONCLUSION**

4.1 The scrutiny process continues to evolve as each review is progressed. Members and officers continue to identify areas for improvement and these will be addressed as they are raised. It is planned one scrutiny topic will be taken forward for inclusion in the scrutiny work plan for 2026-27, specifically, the Council's 'Housing Emergency' position and progress.

#### **5 IMPLICATIONS**

- 5.1 Policy - None
- 5.2 Financial -None
- 5.3 Legal -None
- 5.4 HR - None
- 5.5 Customer Service - None
- 5.6 Risk – None
- 5.7 Climate Change
- 5.8 Fairer Scotland Duty - None
- 5.9 Equalities – None
- 5.10 Consumer Duty – None
- 5.11 Island Communities – None
- 5.12 Children's Rights and Wellbeing – None

**Paul Macaskill**  
**Chief Internal Auditor**  
**12 March 2026**

**For further information contact:**  
Paul Macaskill, Chief Internal Auditor (01546 604108)