

ANGUS COUNCIL

MINUTE of MEETING of the **SCRUTINY AND AUDIT COMMITTEE** held in the Town and County Hall, Forfar, on Tuesday 12 November 2013 at 4.00pm.

Present: Councillors BOB SPINK, BRIAN BOYD, BILL BOWLES, LYNNE DEVINE, BILL DUFF, DAVID FAIRWEATHER, CRAIG FOTHERINGHAM, JEANETTE GAUL, JIM HOUSTON, DAVID MAY, ROB MURRAY, BOB MYLES and RONNIE PROCTOR.

Councillor SPINK, Convener, in the Chair.

1. APOLOGIES/SUBSTITUTES

There were no apologies intimated.

2. DECLARATIONS OF INTEREST

The Committee agreed to note that no declarations of interest were made.

3. MINUTE OF PREVIOUS MEETING

The [minute of meeting of this Committee of 24 September 2013](#) was approved as a correct record and signed by the Convener.

4. ANGUS COUNCIL ANNUAL ACCOUNTS 2012/2013 AND THE REPORT TO MEMBERS ON THE 2012/2013 AUDIT OF ANGUS COUNCIL

With reference to Article 4 of the minute of meeting of this Committee of 13 August 2013, there was submitted [Joint Report No 580/13](#) by the Chief Executive, the Strategic Director – Resources and the Head of Corporate Improvement and Finance, covering Audit Scotland's Report to Members on the 2012/2013 Audit of Angus Council and asking members to formally note the 2012/2013 Annual Accounts including the Audited Accounting Statements for Angus Council; and also advising members of the intention to publish a summarised version of the Accounts.

The Report indicated that the Council had met the deadline of submitting its Accounts by the due date of 30 June 2013 and had been provided with an unqualified audit certificate by the external auditors (Audit Scotland).

Having heard from the Head of Corporate Improvement and Finance, in relation to the Annual Accounts and from Anne MacDonald, Senior Audit Manager, Audit Scotland in relation to the Report to Members on the 2012/2013 Audit of Angus Council and following a number of questions from members, the Committee, for its interest, agreed:-

- (i) to note the contents of the Report;
- (ii) to note the contents of Audit Scotland's Report to Members on the 2012/2013 Audit of Angus Council, as appended to the Report; and
- (iii) to note the 2012/2013 audited Annual Accounts for Angus Council.

5. INTERNAL AUDIT ACTIVITY UPDATE

With reference to Article 9 of the minute of meeting of this Committee of 24 September 2013, there was submitted [Report No 581/13](#) by the Service Manager – Governance, providing the Audit Manager's update on the main findings of the Internal Audit Reports issued since the date of the last meeting.

Three internal audit follow-up reports had been issued since the last Committee, these being:

- Fostering Payments
- Angus Community Care Charitable Trust Governance Arrangements
- Carefirst Application Audit

The Report indicated that during the course of the year, a significant number of internal audit days were spent undertaking investigations, and a summary of Internal Audit's involvement in undertaking investigations work within the Council, was appended to the Report.

The Report also provided details of the new Internal Audit Reporting Protocol and indicated that the new protocol would be issued with all audit briefs and when issuing draft reports, a copy of which was appended to the Report.

The Committee agreed:-

- (i) to note the update on progress with the 2013/2014 Internal Audit Plan;
- (ii) to note that Internal Audit would bring back to future meetings update reports in relation to follow up audits including any outstanding actions;
- (iii) to note the update provided in respect of the Internal Audit involvement in undertaking investigations; and
- (iv) to approve the new Internal Audit Reporting Protocol developed as an improvement to the previously used version.

6. SCRUTINY REVIEWS

The Service Manager – Governance updated members in relation to the current scrutiny review panels. Each panel had undertaken two meetings and the Lead Officers had provided relevant background information. The Progress Toward Zero Waste panel had agreed their site visit and next meeting date and that the Roads Network Maintenance and Repairs panel next meeting date still required to be confirmed.