

**ANGUS COUNCIL**

**SCRUTINY AND AUDIT COMMITTEE – 20 AUGUST 2019**

**ACCOUNTS COMMISSION REPORT: SAFEGUARDING PUBLIC MONEY**

**REPORT BY VIVIEN SMITH, DIRECTOR OF STRATEGIC POLICY, TRANSFORMATION AND PUBLIC SECTOR REFORM**

**ABSTRACT**

This report advises member of the Accounts Commission Report “Safeguarding public money: are you getting it right?”

**1. RECOMMENDATIONS**

It is recommended that the Committee:

- (i) Note the publication of the Accounts Commission report
- (ii) Note that the checklists from the report are available from the elected members section of the council’s intranet

**2. ALIGNMENT TO THE ANGUS LOCAL OUTCOMES IMPROVEMENT PLAN/CORPORATE PLAN**

The work of the Scrutiny & Audit committee supports the achievement of the corporate priorities set out in the Angus Local Outcomes Improvement Plan and the Council Plan.

**3. BACKGROUND**

The Accounts Commission published “Safeguarding public money: are you getting it right?” in April 2019. A copy was emailed to all members of this committee in April. Copies are also available from the [Audit Scotland website](#) or from the elected members section of the council’s intranet.

**4. SAFEGUARDING PUBLIC MONEY REPORT**

The Accounts Commission expects councillors to use the report to ensure that they:

- have a good understanding of the main risks facing their council and how well these risks are being managed
- are assured that appropriate internal controls are in place and, where weaknesses have been identified, effective action is being taken to address them
- are kept aware of the outcome of any significant risk occurring; the failure of internal controls; and what remedial actions are being taken

The report provides information on: internal controls; risk management; the roles of elected members and council officers; the role of the audit committee; partnership working; and the role of internal audit. There are eight checklists which are intended to help councillors think about various issues and identify where further action is required. The checklists are listed in the following table, together with key contacts and relevant committee reports.

Checklist	Key contact	Committee reports
1. Internal controls and risk management	Cathie Wyllie, Service Leader-Internal Audit  Jacqui Semple, Manager-Risk, Resilience & Safety	Internal audit update report submitted to each meeting of the S&A committee.  R72/19 and R193/19 Risk Management. A further report, including the updated corporate risk register, will be submitted in September.
2. Fraud and corruption	Cathie Wyllie, Service Leader-Internal Audit	R194/19 Corporate counter fraud review.
3. Consequences of weak controls	Cathie Wyllie, Service Leader-Internal Audit	Internal audit update report submitted to each meeting of the S&A committee.  R194/19 Corporate counter fraud review.
4. Audit committee	Shân Coombs, Manager-Governance, Risk & Scrutiny  Cathie Wyllie, Service Leader-Internal Audit	R120/19 S&A committee remit. R199/19 S&A Committee self-assessment and annual report.
5. Partnership working	Gordon Cargill, Service Leader-Governance & Change  Shelley Hague, Manager-Strategic Planning & Policy  Alison Smith, Service Leader-Strategic Policy & Economy	R122/18 Angus Alive Annual Report 2017/18. R300/18 IJB Strategic Performance Report 2017/18.
6. Councillors' continuing development	Fiona Pollock, Manager-Organisational Development	
7. Statutory officers and chief education officer	<u>Chief Executive</u> Margo Williamson  <u>Monitoring Officer</u> J Buchanan, Director-Legal & Democratic  <u>Chief Financial Officer</u> I. Lorimer, Director-Finance  <u>Chief Education Officer</u> Pauline Stephen, Director-Schools & Learning  <u>Chief Social Work Officer</u> Kathryn Lindsay, Director-Children, Families & Justice	Reports submitted by the Chief Financial Officer include: R74/19 Treasury Management Strategy R304/18 Treasury Management Annual Report R247/18 Unaudited Annual Accounts R303/18 Audited Annual Accounts  Reports submitted by the Chief Education Officer include: R278/18 Annual Education Report & Plan  Reports submitted by the CSWO include: R330/18 CSWO Annual Report R382/18 & R19/19 Adult Protection Committee Biennial Report

		R383/18 & R20/19 Child Protection Committee Annual Report
8. Internal auditing function	Cathie Wyllie, Service Leader-Internal Audit	R196/19: Internal Audit annual report.

A Word version of the checklists from the report has been posted on the elected members section of the council's intranet for members' use. Members may also wish to use these checklists to inform the next Scrutiny & Audit committee self-assessment exercise.

## 5. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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