

Scrutiny and Audit Committee Report to Angus Council 2020/21

Introduction

CIPFA guidance recommends that all audit committees should "*report regularly on their work, and at least annually report an assessment of their performance*". (Audit Committees Practical Guidance for Local Authorities and Police, published by CIPFA in 2018.)

This report has been prepared to inform Angus Council of the work carried out by the Scrutiny and Audit Committee during the period April 2020 to March 2021. It also provides details of the committee's membership and attendance.

Scrutiny & Audit Committee remit

The Scrutiny and Audit Committee is a key component of the Council's corporate governance framework. It provides an independent and high-level focus on the audit, assurance and reporting arrangements that underpin good governance and financial standards.

The purpose of the Scrutiny and Audit Committee is to provide independent assurance to the full Council of the adequacy of the risk management framework and the internal control environment. The Committee provides independent review of Angus Council's governance, risk management and control frameworks and oversees the financial reporting and annual governance processes. It oversees internal audit and external audit, helping to ensure efficient and effective assurance arrangements are in place.

The committee's remit is set out in Standing Orders and fully complies with best practice as set out in CIPFA guidance. The latest revised remit was included in Standing Orders, approved by Council at its meeting on 9 May 2019. (Report 146/19)

During 2020/21 the revised governance arrangements agreed by the Council as a result of the Covid-19 pandemic allowed the committee to continue to meet using virtual meeting technology. The committee fulfilled its remit through information it received from internal audit, external audit, other external scrutiny and inspection agencies, and assurances from management and partner organisations. Some of the reports received specifically addressed the Council's response to Covid 19. Further detail is included in Appendix C which shows the full remit as detailed in Standing Orders (2019), together with a summary of the work undertaken.

Membership and attendance

Membership of the committee is set out in Standing Orders: *'13 members with not less than 8 of those appointed being councillors who are not members of the Administration'*. The committee met formally on seven occasions during 2019/20 and all meetings were quorate (at least five members in attendance).

Scrutiny & Audit Committee Attendance 2020/21

Member	Expected attendances	No. of meetings attended	Nominated substitute attended
Cllr King (convener)	7	7	
Cllr Duff (vice-convener)	7	7	
Cllr Bell	7	7	
Cllr Boyd	7	7	
Cllr Braes	7	7	
Cllr Brown	7	6	
Cllr Devine	7	7	
Cllr Lawrie	7	5	Cllr Wann 24/9/20 & 2/3/21
Cllr McDonald	7	7	
Cllr McLaren	7	7	
Cllr Myles	7	4	
Cllr Salmond	7	5	
Cllr Whiteside	7	7	

The Chief Executive, Depute Chief Executive, Director Legal & Democratic (or their nominated substitute), Director of Finance (or their nominated substitute), Other Directors, Service Leader Governance, and Service Leader Internal Audit attended all committee meetings and other senior officers also routinely attended. Representatives from External Audit, Police Scotland, Scottish Fire & Rescue Services, Angus Alive, AHSCP, Tayside Contracts and attended meetings and spoke to their reports.

Training

A wide range of briefings and other training was offered to elected members during 2020/21. Topics of particular relevance to the Scrutiny & Audit committee included:

- Councillors' guide to understanding your Council's financial requirements
- Treasury Management
- Development session for Elected Members Local Government in Scotland overview 2020
- Declaring an Interest
- Standards Commission workshop

Internal Audit

The Scrutiny & Audit committee takes assurance from internal audit on a wide range of issues and an update report from the Service Leader Internal Audit is considered at every committee meeting. The majority of audit objectives provided substantial or comprehensive assurance.

One of the 2020/21 internal audit reviews, and none of the 2019/20 reports that were reported after June 2020, resulted in limited assurance over the controls (2019/20 had three such reported by June 20). None provided no assurance. IT Interfaces was the areas where limited assurance was provided. The Limited opinion results from there being a lack of documentation of the design and operation of interfaces for Council systems, as well as a reliance on the knowledge of a small number of staff for their successful day to day operation. Actions to address the weaknesses identified are currently being agreed and their implementation will be monitored.

There are two outstanding actions from previously reported areas with limited assurance. The revised target date for completion of these is 31 August for rationalisation of policies and procedures in Environmental Health, and 31 May for production of the SECAP (Sustainable Energy & Climate Action Plan) for Climate Change Targets. Both have been delayed due to the impact of Covid-19.

Progress is monitored by Internal Audit and reported to the Scrutiny & Audit Committee throughout the year.

Self-assessment and action plan

A self-assessment has been undertaken in previous years, using checklists included in the Cipfa Audit Committees Guidance. The workshop planned for the 2019/20 self-assessment in March 2020 was cancelled due to the Covid-19 emergency. The self-assessment for 2020/21 was undertaken at an online meeting on 29 April 2021.

The Knowledge and Skills framework covers core areas of knowledge; specialist areas of knowledge; and core skills. A number of actions were identified and these are detailed in Appendix 1.

The Good Practice checklist scoring confirmed a high level of compliance with the principles set out in the Cipfa guidance.

The Evaluation of Effectiveness checklist is intended to help committee members to consider where the committee is most effective and where there may be scope to do more. A summary of the 2020/21 self-assessment scoring is set out below, with the 2018/19 scores shown for comparison. This demonstrates continuous improvement in the effectiveness of the committee.

Areas where the committee can add value by supporting improvement	2020/21	2018/19
Promoting the principles of good governance and their application to decision making	4	3
Contributing to the development of an effective control environment	4	4
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks. (2019/20 action plan, item 1)	3	2
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	3	3
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence	4	3
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	4	3
Supporting the development of robust arrangements for ensuring value for money	3	3
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	4	4
Promoting effective public reporting to the authority's stakeholders and local community and measures to improve transparency and accountability. (2019/20 action plan item 2)	3	2

Self-assessment scoring

- 1 No evidence can be found that the committee has supported improvements in this area.
- 2 There is some evidence that the committee has supported improvements, but the impact of this support is limited.
- 3 The committee has had mixed experience in supporting improvement in this area. There is some evidence that demonstrates their impact but there are also significant gaps.
- 4 Clear evidence from some sources that the committee is actively and effectively supporting improvement across some aspects of this area.
- 5 Clear evidence is available from a number of sources that the committee is actively supporting improvements across all aspects of this area. The improvements made are clearly identifiable.

The committee used the self-assessment to develop an action plan, an update on which is included at Appendix A to this report. One action is carried forward from last year.

Conclusion

As convener of the Scrutiny & Audit Committee, I am satisfied that the work undertaken by the committee during 2020/21 provides reasonable assurance that the Council’s control environment and governance framework operated effectively and efficiently during 2020/21. Actions have been put in place to address any weaknesses identified and the committee will continue to monitor completion of these actions.

Signed _____ Date _____
Convener of the Scrutiny & Audit Committee

Appendix A – Committee Action Plan 2019/20 Update

No.	Action identified at self-assessment workshop, March 2019	Responsible Officer	Update, June 2021
1	<p>Obtain further risk management training as risk management strategy develops. (Brought forward from the 2018/19 action plan)</p>	<p>Manager Risk, Resilience & Safety / Risk & Insurance Officer</p>	<p>Following a delay to planned training due to Covid-19, risk management training for members was undertaken on 21 April 2021 Action complete</p>
2	<p>Report to CMT to be prepared highlighting issues raised by Members during Scrutiny & Audit Committee self-assessment workshop:</p> <ul style="list-style-type: none"> • Ensure risk management issues are included in all relevant committee reports • Review how the committee is kept informed on the Change Programme to allow for more scrutiny of the higher risk areas • Better use of plain English in all committee reports. Consider improving the format of reports so that they are easier to read on screen • Better transparency & reporting to stakeholders <p>(Brought forward from 2018/19 action plan)</p>	<p>Service Leader Governance & Change</p>	<p>A report was submitted to the Corporate Leadership Team in November 2020 highlighting these four issues raised at the 2018/19 self-assessment meeting. Actions to address the matters raised along with follow-on measures (where applicable) were agreed. Action complete</p>
3	<p>Officers to draft a briefing paper on the roles of the Corporate Leadership Team and other groups.</p>	<p>Manager Governance, Risk & Scrutiny.</p>	<p>Action in progress (carried forward as Action 1 on new action plan). Target date was 30 June 2021 and now updated to 31 December 2021</p>

Committee Action Plan from meeting 29 April 2021

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Target completion date
1	<p>Action Brought Forward Officers to draft a briefing paper on the roles of the Corporate Leadership Team and other groups. This action was identified previously, and the context discussed further in relation to the scope of the work. Agreed there was merit in continuing this action to ensure that the purpose and remit of all groups are well defined. This work is linked to best practice audit guidance.</p>	<p>Service Leader - Governance & Change & Service Leader - Internal Audit</p>	31 December 2021

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Target completion date
2	<p>Succession planning for the S&A Committee following the next local government elections (May 2022) should consider a number of suggestions made around activity that would:</p> <ul style="list-style-type: none"> • • help engage potential future members in better understanding scrutiny and audit prior to the elections, • ensure the right skills mix is considered in populating the committee, and • follow up to identify gaps in expertise and provide training or consider other options once the committee is in place. <p>Action Discuss the detailed S&A succession planning points raised on 29 April at S&A self-assessment session with officers in Legal Services responsible for induction planning and provide written detail so that they can be incorporated into the planning where possible.</p>	Service Leader Internal Audit and Service Leader Governance & Change	31 May 2021

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Target completion date
3	<p>Seek feedback from partner organisations following their interaction with the S&A Committee to identify any suggestions for improvement or confirmation of good practice (Police, Fire, IJB, ANGUSalve, Tayside Contracts).</p> <p>Research how audit committees in other Councils do this.</p>	Service Leader Internal Audit	30 June 2021
4	Develop questionnaire	Performance Analyst (Governance)	31 July 2021
5	Send out questionnaires as required after each S&A committee and share feedback with appropriate officers	Committee clerk to send and share feedback. All relevant officers to action any points raised in feedback	Begin surveys from August 2021
6	Report summarised feedback from Partner Organisations, and any action taken in response to feedback, to Scrutiny and Audit committee annually.	Service Leader Internal Audit	April 2022

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Target completion date
7	<p>Risk appetite – members want to see this developed as soon as possible. This development should consider how legislation/statutory obligations impact on the level of risk the Council can take, and how this can be better communicated to Members and the public.</p> <p>Action Work is already in progress to include risk appetite in finalising the Risk Strategy Review. Communication will also be considered.</p>	Manager Risk, Resilience & Safety	Strategy Review (incl consideration of communication) 30 September 2021
8	Following finalisation of Risk Strategy, review development of Service Risk Registers - will include relevant training on risk appetite.	Manager Risk, Resilience & Safety	Training and development of service risk registers 31 December 2021
9	<p>Overlap between IJB and Council risk registers to be considered to ensure consistency and identify gaps and overlap.</p> <p>Actions Council and IJB risk registers are currently discussed at the Council and AHSCP Liaison meeting. The group will consider how best to develop monitoring and review to ensure consistency, and ensure that gaps and overlap are identified and appropriately dealt with. Relevant work currently underway by the Tayside Risk Management group will be taken into consideration in this.</p>	Chair of Council and AHSCP Liaison Group	30 September 2021

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Target completion date
10	The Tayside-wide Integration Joint Boards Risk Management Strategy is expected to be agreed in June 2021 and will be brought to a future S&A committee meeting.	Risk & Insurance Advisor	August 2021
11	<p>Risk review Officers to consider how best to bring “deep dive” risk presentations to S&A from identified risk owners.</p> <p>Action Options paper to be prepared for consideration by CLT and agreed proposals presented to S&A thereafter</p>	Service Leader Internal Audit	30 June 2021 to CLT August S&A committee
12	<p>Reports – Opportunities to shorten Committee reports to be considered, potential for more use of executive summaries, and less use of jargon & acronyms (full wording to be included within reports to avoid uncertainty).</p> <p>Action Observations and suggestions for improving reports to be shared with Manager - Democratic and Members Services, to be taken forward as part of the Governance Review under consideration of committee report templates.</p>	Manager-Democratic & Members Services and Service Leader Internal Audit	31 May 2021 for sharing information. February 2022 for completion of review.

Appendix B – review of remit

Numbers in brackets refer to the committee’s remit as set out in Standing Orders 2019. (Report [120/19](#)).

Remit	Evidence
<u>Governance, Risk and Control</u>	
<p>(1) To review all aspects of the Council’s corporate governance arrangements against the CIPFA Delivering Good Governance Framework and to consider the Council’s local code of corporate governance.</p>	<p>Revised Local Code of Corporate Governance reviewed & approved (R163/20) Corporate Governance review and draft Annual Governance Statement for 2019/20 (R164/20)</p> <p>Similar reports will be submitted to the June 2021 meeting of the committee.</p> <p>Annual Governance Statement action plan update (R12/21)</p>
<p>(2) To review the Annual Governance Statement prior to approval and consider whether it properly reflects the risk environment and supporting assurances, taking into account internal audit’s opinion on the overall adequacy and effectiveness of the Council’s framework of governance, risk management and control.</p>	<p>Risk Management framework training programme and corporate risk register which has been reviewed and updated R13/21, Appendix 1, Appendix 2 and Appendix 3.</p> <p>Training for members on the new risk management arrangements carried out on 21 April 2021.</p> <p>Reports by the Service Leader Internal Audit, including The Annual audit plan, regular activity updates and the Annual Report</p> <p>Reports by the External Auditor</p>
<p>(3) To consider the council’s framework of assurance and ensure that it adequately addresses the risks and priorities of the council.</p>	<p>Children, Families and Justice service response to Covid 19 (166/20)</p>

Remit	Evidence
<p>(4) To assess the scope and effectiveness of the systems established by management to identify, assess, manage and monitor risk to the achievement of objectives.</p>	<p>Audit Scotland Covid-19 Guide for Audit and Risk Committees Update R306/20 in December 2020 summarised the council’s responses to Covid 19 to date</p>
<p>(5) To consider reports by external agencies insofar as they contribute to the overall assessment of governance, risk and internal control.</p>	<p>The committee considered :</p> <p>Accounts Commission:</p> <ul style="list-style-type: none"> • Local Government in Scotland overview 2020 (R204/20, Appendix 1 and 2) <p>Audit Scotland</p> <ul style="list-style-type: none"> • Audit Scotland Covid-19 Guide for Audit and Risk Committees R306/20 <p>The committee receives summaries of reports submitted to Council and Council committees including from the Care Inspectorate and Education Scotland. (R158/20, R310/20).</p>
<p>(6) To review the performance and effectiveness of the standard and level of service provided by council services.</p>	<p>Reports considered by the committee include</p> <ul style="list-style-type: none"> • Change programme update (R208/20, R314/20) • Freedom of information and RIR Requests for the period 1 January 2015 to 30 September 2020 (R311/20) • LGBF National benchmarking overview report 2018-2019 and performance led council programme update (R312/20) • Angus Adult Protection Committee Biennial Report 2018 to 2020 (R9/21 and Appendix) <p>Performance reports presented to Council and other committees were highlighted in the “Reports relevant to the work of the Scrutiny and Audit Committee” throughout the year, including:</p>

Remit	Evidence
	<ul style="list-style-type: none"> • Council Plan Annual Performance Report 2019/20 R267/20 to Council in November 2021, and • Angus Community Plan Annual Performance Report 2019/20 R266/20 to Council in November 2020 (R16/20 Appendix) <p>Internal and external audit reports also provide assurance.</p>
<p>(7) To review the governance and assurance arrangements for significant partnerships or collaborations including IJB, ANGUSalive, Tayside Contracts.</p>	<p>The ANGUSalive 2018/19 Annual Report was considered in June 2020. (R157/20 Appendix). The 2019/20 ANGUSalive Annual Report was considered in March 2021 (R57/21, Appendix 1 and 2).</p> <p>Tayside Contracts Annual performance 2019/20 in December 2020 (R304/20)</p> <p>Angus Health & Social Care Partnership (AHSCP) Annual performance Report April 2018 to March 2019 was considered in September 2019. (R308/19 Appendix) The 2019/20 report was not brought to S&A during 2020/21, however oversight of IJB has been achieved through reports, including the 2019/20 performance report, noted in the "Reports relevant to the work of the Scrutiny and Audit Committee" throughout the year. Further performance reporting to Scrutiny & Audit Committee is planned for August 2021.</p> <p>Angus Community Justice Partnership (ACJP) Annual Activity Return Report 1 April 2019 to 31 March 2020 R58/21 and appendix</p> <p>Audit reports to the IJB and Tayside Contracts are summarised in the reports to committee about other relevant reports. These are presented to S&A three times in the annual cycle.</p>

Remit	Evidence
	<p>Chair of Scrutiny & Audit committee signed a letter of assurance to Angus IJB, confirming adequate & effective governance arrangements during 2019/20. A similar letter was received from the Chair of the IJB's Audit Committee. Assurance letters will again be exchanged for 2020/21.</p> <p>A report on Annual Governance Assurances in respect of those organisations included in the council's 2019/20 group accounts was presented in August 2020 (R203/20 and Appendix). A similar report for the 2020/21 group accounts is expected to be presented in October 2021.</p>
<p>(8) In relation to Police and Fire and Rescue Services, to consider and carry out the following actions:</p> <p>(i) approval of the Local Policing and Fire & Rescue Plans;</p> <p>(ii) monitoring and providing feedback on Local Policing and Fire & Rescue;</p> <p>(iii) scrutiny of local performance;</p> <p>(iv) making recommendations for improvements to Local Policing</p>	<p>The committee receives quarterly updates from both Scottish Fire & Rescue and Police Scotland and officers from both organisations attend the meetings.</p> <p>In addition, the following have been received:</p> <ul style="list-style-type: none"> • Scottish Fire & Rescue Service Plan for Angus 2020 (R301/20 and Appendix 1 and Appendix 2) • Angus Local Policing Plan Tayside 2020-2023 (R156/20 and Appendix) • Police Scotland Contact Assessment Model R303/20

Remit	Evidence
<p>and Fire & Rescue; and</p> <p>(v) consideration of reports on Local Policing and Fire & Rescue matters</p>	
<p>(9) To promote and maintain high standards of conduct by councillors, co-opted members and employees, and advise on the adoption or revision of codes of conduct.</p> <p>(10) To consider matters concerning the establishment, maintenance and public availability of the Register of Interests of Councillors.</p> <p>(11) To consider any report by the Scottish Public Services Ombudsman in respect of any finding of maladministration against the council.</p>	<p>Undertaken in general at each meeting. No specific requirement during 2020/21</p> <p>None arising this year</p> <p>None arising this year</p>
<p><u>Internal Audit, Counter-fraud and External Audit</u></p>	
<p>(12) To approve the Internal Audit Charter.</p>	<p>In September 2020 the Charter update only required a revision of job titles. R228/20</p>

Remit	Evidence
<p>(13) To consider and approve the risk-based internal audit plan and to approve significant interim changes to the plan and resource requirements.</p>	<p>The 2020/21 internal audit plan was approved in March 2020 (R71/20). Subsequent changes were approved through the Internal Audit update reports and a full review in light of Covid-19 impact in September 2020. (R229/20) The 2021/22 Internal Audit plan was approved in March 2021 (R60/21)</p>
<p>(14) To make appropriate enquiries of management and the Service Leader-Internal Audit to determine whether there are inappropriate scope or resource limitations.</p>	<p>An Internal Audit Update report is considered at each meeting of the committee. The report includes a section on outstanding audit recommendations.</p> <p>No scope or resource limitations were reported during 2019/20. This will be formally confirmed and updated in the Service Leader’s annual report for 2020/21, which will be submitted in June 2020.</p>
<p>(15) To consider reports from the Service Leader-Internal Audit on the internal audit activity’s performance during the year. These will include: updates on internal audit work; reports on any Internal Audit Improvement Plan; reports on non-compliance with Public Sector Internal Audit Standards.</p>	<p>The annual report for 2019/20 was received in June 2020 (R162/20). The annual report for 2020/21 will be submitted in June 2021.</p> <p>The External Quality Assurance report on Internal Audit’s conformance with Public Sector Internal Audit Standards was received in January 2021 (R11/21)</p> <p>Council receives the minutes of each meeting of the Scrutiny & Audit committee.</p> <p>This Annual Report makes specific reference to internal audit reviews which resulted in limited assurance.</p>
<p>(16) To consider the Service Leader-Internal Audit’s annual report and opinion.</p>	
<p>(17) To review the assessment of fraud</p>	<p>The committee receives twice yearly updates on Corporate Counter Fraud activity. (R159/20 & R309/20)</p>

Remit	Evidence
<p>risks and potential harm to the Council from fraud and corruption.</p> <p>(18) To monitor the counter-fraud strategy, actions and resources.</p>	<p>The annual review for 2020/21 will be considered by the committee in June 2021.</p> <p>The annual reviews included a self-assessment against the Cipfa Code of Practice on Managing the Risks of Fraud and Corruption. The committee previously agreed that this demonstrates that the council has adopted a response that is appropriate for its fraud and corruption risks.</p> <p>A high-level review of the Council’s arrangements in areas reported by Audit Scotland in their report “Fraud and irregularity update 2018/19 (R160/20) was considered and the equivalent report for 2019/20 will be presented to the June 2021 meeting.</p> <p>Outcomes from work by the Counter Fraud team in investigating and helping to prevent fraud in Covid-19 related grants has been included in several reports to the committee during the year.</p> <p>The committee also receives updates on the National Fraud Initiative (R230/20), and</p> <p>Regulation of Investigatory powers (Scotland) Act 2000 R235/20 Quarterly Report to 31 December 2020 (R14/21)</p>
<p>(19) To consider reports and plans presented by the External Auditor including the Annual Report to Members and the Controller of Audit.</p>	<p>The External Audit Annual Plan for 2019/20 (R68/20) was considered by the committee. The report for 2020/21 will be presented in June 2021.</p> <p>External Audit’s Interim Management Report 2019/20 (R206/20 Appendix) and the Annual Audit Report for 2019/20 (R291/20 Appendices A and B) were also considered. The Annual Audit report for 2020/21 will be submitted with the audited accounts, expected to be in October 2021.</p>

Remit	Evidence
<p>(20) To identify any special investigations required in relation to matters of particular concern relating to internal controls, risk management or corporate governance.</p> <p>(21) To advise and recommend on the effectiveness of relationships between external and internal audit and other inspection agencies or relevant bodies.</p>	<p>None identified this year other than Covid-19 and updates on audit activity and other council responses have been reported throughout the year.</p> <p>External agencies amended approach to work during the Covid-19 pandemic emergency was reported to the June and September 2020 committees within the Internal Audit activity update report.</p>
<p><u>Financial reporting and treasury management</u></p>	
<p>(22) To fulfil the duties of the Council for scrutiny and approval of the Council's Annual Accounts as required by the Local Authority Accounts (Scotland) Regulations 2014 as follows:-</p> <p>a) to consider the unaudited Annual Accounts as submitted to the auditor no later than 31st August</p>	<p>The unaudited accounts for 2019/20 were considered by the committee on 25 August 2020 (R205/20 and Appendix).</p> <p>The unaudited accounts for 2020/21 are planned to be submitted in August 2021.</p> <p>The audited accounts for 2019/20 were approved for signature on 24 November 2020. (R291/20)</p> <p>The audited accounts for 2020/21 are planned to be submitted in October 2021.</p>

Remit	Evidence
<p>immediately following the financial year to which the Annual Accounts relate; and</p> <p>b) to consider the audited Annual Accounts and aim to approve those accounts for signature no later than 30th September immediately following the financial year to which the accounts relate.</p>	
<p>(23) To scrutinise treasury management strategy and performance prior to these matters being considered by the Council, subject to adherence to statutory timescales.</p>	<p>Treasury Management Strategy 2020/21 considered at meeting on 3 March 2020.</p> <p>Treasury Management Annual Report 2019/20 was reviewed by the Scrutiny & Audit committee in September 2020 prior to submission to Council in November 2020. (231/20)</p>
<p><u>Complaints</u></p>	
<p>(24) To review and oversee the operation of the council's complaints procedure.</p>	<p>The committee received an annual complaints report for the period 1 April 2019 to 31 March 2020 (R207/20 and Appendix).</p>
<p><u>Accountability Arrangements</u></p>	

Remit	Evidence
<p>(25) To provide an annual report to full council on the work of the committee, to include: the committee's performance in relation to its remit; and the effectiveness of the committee in meeting its purpose.</p> <p>(26) To advise the Council in matters relating to the programme of internal audit work and findings and recommendations from Audit Reports.</p>	<p>This report fulfils both aspects 25 and 26 of the remit. The Annual report for 2019/20 (R165/20 and Appendix 1) was approved at the June 2020 meeting and this report, for 2020/21, is being considered at the meeting in June 2021.</p>
<u>Scrutiny Panels</u>	
<p>(27) To commission an annual programme of reviews of service performance and/or the implications of policy decisions subject to the latter not being undertaken until at least six months after implementation.</p>	<p>Parking Scrutiny Review follow-up reported in December 2020 R308/20</p>