

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 24 AUGUST 2021

INTERIM MANAGEMENT REPORT 2020/21

REPORT BY IAN LORIMER, DIRECTOR OF FINANCE

ABSTRACT

This report covers Audit Scotland's Interim Management report which contains a summary of the key issues identified during the interim audit work carried out at Angus Council for the Committee's review.

1. RECOMMENDATIONS

- 1.1 It is recommended that the Committee:
- i) Review the 2020/21 Management Report.
 - ii) Provide any commentary considered appropriate at this time.

2. ALIGNMENT TO THE COUNCIL PLAN

- 2.1 This report does not contribute directly to the Council Plan/Local Outcome Improvement Plan but it is a key part of the Council's overall governance arrangements and thus makes a contribution towards all of the outcomes the Council is trying to achieve.

3. BACKGROUND

- 3.1 A copy of the following report is appended:

- Audit Scotland Management Report 2020/21

The report contains a summary of the key issues identified during the interim audit work carried out at Angus Council. The audit work included testing key controls within the financial systems to gain assurance over the processes and systems used in preparing the annual accounts. In this regard the Management Report identifies 2 issues in Exhibit 1 which also includes the Council's management response to these. Audit work was also undertaken this year to assess the Council's governance arrangements and control framework for the £35 million COVID-19 grants administered by the council. In this regard the Management Report identifies no issues.

It is therefore recommended that members review the content of the attached report and provide any commentary considered appropriate.

4. FINANCIAL IMPLICATIONS

- 4.1 There are no financial implications arising directly from this report.

5. EQUALITY IMPACT ASSESSMENT

- 5.1 An equality Impact Assessment is not required.

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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List of Appendices:

Audit Scotland's Management Report 2020/21