

## **Scrutiny and Audit Committee Report to Angus Council 2021/22**

### **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 2021 to March 2022. 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 2021/22 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. Further detail is included in Annex B which shows the full remit as detailed in Standing Orders, 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 2021/22 and all meetings were quorate (at least five members in attendance).

### Scrutiny & Audit Committee Attendance 2021/22

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	6	
Cllr Braes	7	7	
Cllr Brown	7	5	
Cllr Devine	7	7	
Cllr Lawrie	7	6	
Cllr McDonald	7	7	
Cllr McLaren	7	7	
Cllr Myles	7	5	Cllrs Fotheringham and Lumgair
Cllr Salmond	7	6	Cllr Lumgair
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 & Change, 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 attended meetings and spoke to their reports.

## Training

A wide range of briefings and other training was offered to elected members during 2021/22. Topics of particular relevance to the Scrutiny & Audit committee included:

- \* Best Value Audit Workshop
- \* Change Fund Gap Workshop
- \* Best Value Preparation Briefings

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- \* Roles & Responsibilities and Options Appraisal Training
- \* Corporate Parenting
- \* Signing Duties
- \* Best Value – Improvement Service Briefing
- \* Participatory Budgeting
- \* Revised Councillors' Code of Conduct
- \* Risk Management Session for Elected Members

### **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 completed audit reports provided substantial or comprehensive assurance.

One of the 2021/22 internal audit reviews resulted in limited assurance over the controls. None provided no assurance. IT User Access Administration - IDOX was the area where limited assurance was provided. The "Limited" opinion results from there being an absence of controls in place for user access and account management, no system administration and user operating procedures, and no process in place to monitor user activity in the system. Actions to address the weaknesses identified have been agreed and their implementation will be monitored.

There are six outstanding actions from previously reported areas with limited assurance. Five of these actions are from audit report 20-13 IT Interfaces. The target dates for completion of these are 31 May 2022 and 30 June 2022 (two of these actions are now overdue). One action from audit report 19-02 Cash Handling has a revised completion date of 31 December 2022 – this action could not be addressed until all offices are open and functioning as normal following the pandemic.

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

### **Self-assessment and action plan**

A self-assessment using checklists included in the Cipfa Audit Committees Guidance has been undertaken in previous years, except 2019/20 due to Covid-19. The self-assessment for 2021/22 was undertaken at an online meeting on 10 March 2022 following the final Scrutiny and Audit Committee meeting before the May 2022 election.

The Knowledge and Skills framework covers core areas of knowledge; specialist areas of knowledge; and core skills. Consideration of the Good Practice checklist confirmed a high level of compliance with the principles set out in the Cipfa guidance. A number

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of actions were identified from the discussions of these two checklists, and these are detailed in Appendix A.

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 2021/22 self-assessment scoring is set out below, with the 2020/21 scores shown for comparison. Although many of the scores remained the same there was generally agreement that effectiveness had continued to improve in most areas.

<b>Areas where the committee can add value by supporting improvement</b>	<b>2021/22</b>	<b>2020/2021</b>
Promoting the principles of good governance and their application to decision making	<b>4</b>	<b>4</b>
Contributing to the development of an effective control environment	<b>4</b>	<b>4</b>
Supporting the establishment of arrangements for the governance of risk and for effective arrangements to manage risks. (2019/20 action plan, item 1)	<b>4</b>	<b>3</b>
Advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.	<b>3</b>	<b>3</b>
Supporting the quality of the internal audit activity, particularly by underpinning its organisational independence	<b>4</b>	<b>4</b>
Aiding the achievement of the authority's goals and objectives through helping to ensure appropriate governance, risk, control and assurance arrangements	<b>4</b>	<b>4</b>
Supporting the development of robust arrangements for ensuring value for money	<b>3</b>	<b>3</b>
Helping the authority to implement the values of good governance, including effective arrangements for countering fraud and corruption risks.	<b>4</b>	<b>4</b>
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)	<b>4</b>	<b>3</b>

### 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.

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- 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 Annex A to this report. Three actions are carried forward from last year.

### External attendees' feedback

The 2020/21 action plan included development of a questionnaire to seek feedback from external presenters to Scrutiny and Audit Committee. Eighteen people from 10 organisations were asked for feedback in March 2022 following the final meeting of the committee. The responses are presented below.

Rating*	Fair	Good	Very Good	Excellent	Not Applicable
Pre-meeting communication		37.5%	12.5%	25%	25%
Pre-meeting timing		14.3%	14.3%		71.4%
Documentation preparation & submission		50%	12.5%	25%	12.5%
Joining instructions & ease of accessing remotely		12.5%	50%	37.5%	
Interaction during meeting		25%	50%	25%	
Post meeting Communication & Documentation	12.5%		12.5%		75%
Follow-up Request			12.5%		87.5%

\* "Very Poor" and "Poor" were also available as rating options to those consulted, but no one chose those options.

Respondents were generally positive about how things worked pre, post and during Committee meetings, commenting that joining meetings was simple and participation during meetings followed a clear, logical structure. It was also highlighted that members were well prepared for meetings leading to very well-informed discussion. Management and co-ordination of meetings remotely through MS Teams was praised, although one respondent felt it would be good to get back to face-to-face communication.

It was suggested that a clear subject title including the Council's name and no abbreviations should be included in communications, and that where possible any questions could be submitted before Committee to allow full answers to be given. The overall rating for interaction with the Scrutiny & Audit Committee meetings in 2021/22 was 7.88 out of 10.

**Conclusion**

As convener of the Scrutiny & Audit Committee, I am satisfied that the work undertaken by the committee during 2021/22 provides reasonable assurance that the Council's control environment and governance framework operated effectively and efficiently during 2021/22. 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

## Annex A – Committee Action Plan 2021/22 Update

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Update, June 2022
1	<p><b>Action Brought Forward</b> Officers to draft a briefing paper on <b>the roles of the Corporate Leadership Team and other groups.</b></p> <p>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 &amp; Change &amp; Service Leader – Internal Audit</p>	<p>Spreadsheet covering all groups along with draft organisational charts has now been produced and services are reviewing this information for accuracy to arrive at a final version (<b>This action is to be carried forward as Action 1 on new action plan</b>). Target date for completion was previously updated to 31 March 2022 and now proposed to be updated to 30 September 2022.</p>

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Update, June 2022
2	<p><b>Succession planning for the S&amp;A Committee</b> 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"> <li>• help engage potential future members in better understanding scrutiny and audit prior to the elections,</li> <li>• ensure the right skills mix is considered in populating the committee, and</li> <li>• follow up to identify gaps in expertise and provide training or consider other options once the committee is in place.</li> </ul> <p>Action Discuss the detailed S&amp;A succession planning points raised on 29 April at S&amp;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	<b>Action complete</b>
3	<p><b>Seek feedback from partner organisations</b> following their interaction with the S&amp;A Committee to identify any suggestions for improvement or confirmation of good practice (Police, Fire, IJB, ANGUSalive, Tayside Contracts).</p> <p>Research how audit committees in other Councils do this.</p>	Service Leader Internal Audit	<b>Action complete – feedback results for 2021/22 included in this report</b>



No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Update, June 2022
4	Develop questionnaire	Performance Analyst (Governance)	<b>Action complete (see 3 above)</b>
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	<b>Action complete (see 3 above)</b>
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	<b>Action complete (see 3 above)</b>
7	<p><b>Risk appetite</b> – 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	<p>Work is ongoing and a draft survey has been put together by risk consultant. It was hoped to issue this in January 2022 but this was delayed due to other priority work. (<b>This action is to be carried forward as Action 2 on new action plan</b>).</p> <p>Target date for completion was previously updated to 31 March 2022 and now proposed to be updated to 30 September 2022.</p>

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Update, June 2022
8	Following finalisation of Risk Strategy, review development of Service Risk Registers - will include relevant training on risk appetite.	Manager Risk, Resilience & Safety	Work is continuing to develop these risk registers but has been impacted by other work. <b>(This action is to be carried forward as Action 3 on new action plan)</b> . Target date for completion was previously updated to 31 March 2022 and now proposed to be updated to 30 September 2022.
9	<p><b>Overlap between IJB and Council risk registers</b> 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	<b>Action completed – mechanism in place to action this.</b>
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	<b>Action completed – August 2021 S&amp;A Committee report 255/21</b>

No.	Action identified at self-assessment workshop, March 2021	Responsible Officer	Update, June 2022
11	<p><b>Risk review</b> Officers to consider how best to bring “deep dive” risk presentations to S&amp;A from identified risk owners.</p> <p>Action Options paper to be prepared for consideration by CLT and agreed proposals presented to S&amp;A thereafter</p>	Service Leader Internal Audit	<p><b>Action completed – considered by CLT 30 June 2021, approved by August S&amp;A Committee report 250/21</b></p>
12	<p><b>Reports</b> – Opportunities to shorten Committee reports to be considered, potential for more use of executive summaries, and less use of jargon &amp; 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	<p>Info from the S&amp;A self-assessment session was summarised and sent to Democratic Services Manager for inclusion in Governance Review 25/5/21. The Democratic Services Manager confirmed it will feed into review - timescale still to be agreed.</p> <p><b>Action completed</b> (subject to completion of governance review)</p>

**Committee Action Plan from meeting 11 March 2022**

No.	Action identified at self-assessment workshop, March 2022	Responsible Officer	Target completion date
1	Action Brought Forward: Officers to draft a briefing paper on the roles of the Corporate Leadership Team and other groups.	Service Leader - Governance & Change & Service Leader – Internal Audit	30 September 2022
2	Action Brought Forward: <b>Risk appetite</b> – 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.	Manager Risk Resilience & Safety	30 September 2022
3	Action Brought Forward: Following finalisation of Risk Strategy, review development of Service Risk Registers - will include relevant training on risk appetite.	Manager Risk Resilience & Safety	30 September 2022
4	Council organogram to be brought up-to-date and made available for new members on intranet/website and kept up to date.	Director of HR, Digital Enablement, IT and Business Support	31 May 2022
5	Develop directory of officers' contact details which can be accessed alphabetically and by service, to make contacting the correct person easier for members.	Director of HR, Digital Enablement, IT and Business Support	TBC
6	Review whether EIAs need to be provided to Committee in full, especially if there are no issues. Could a statement be included in report to say EIA has been done, summarise any key issues and/or provide link to full document?	Director of HR, Digital Enablement, IT and Business Support	TBC

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No.	Action identified at self-assessment workshop, March 2022	Responsible Officer	Target completion date
7	Repeat some of the key risk presentation which have been made to S&A Committee, for the benefit of new members	Service Leader Internal Audit	June 2022 (To be included in new programme of risk presentations in report to June 2022 committee)
8	Diagrams and charts to be used to explain risk rather than lengthy spreadsheets	Manager Risk, Resilience & Safety	TBC
9	Consider the need for Scrutiny Panel Reviews, how these fit with planned change, and what capacity is available to support these	Service Leader Governance & Change and Service Leader Internal Audit	30 September 2022 (consideration of need)
10	Develop clear terminology on Assurance Mapping to help members understand this	Service Leader Internal Audit	30 June 2023

**Annex 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 (2021) reviewed &amp; approved (<a href="#">R179/21</a>) Corporate Governance annual review and draft Annual Governance Statement for year to 31 March 2021 (<a href="#">R180/21</a>)</p> <p>Similar reports will be submitted to the June 2022 meeting of the committee.</p> <p>Annual Corporate Governance Statement action plan update (R14/22)</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 and updated corporate risk register which has been reviewed and updated were reported twice during the year, August 2021 (<a href="#">R255/21</a>, <a href="#">Appendix 1</a>, <a href="#">Appendix 2</a>, <a href="#">Appendix 3</a>) and January 2022 (<a href="#">R16/22</a>, <a href="#">Appendix 1</a>, and <a href="#">Appendix 2</a>)</p> <p>Reports by the Service Leader Internal Audit, including The Annual audit plan, regular activity updates and the Annual Report Reports by the External Auditor</p> <p>None</p>
<p>(3) To consider the council's framework of assurance and ensure that it adequately addresses</p>	<p>Proposed detailed risk reporting to Scrutiny and Audit Committee report was submitted in August 2021 (<a href="#">R256/21</a>) with detailed risks reported throughout the year (<a href="#">R298/21</a>), (<a href="#">R372/21</a>), (<a href="#">R17/22</a>) and (<a href="#">R80/22</a>).</p>

<p>the risks and priorities of the council.</p> <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>(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"> <li>Local Government in Scotland Financial Overview 2019/20 and Overview 2021 (<a href="#">R252/21</a>, <a href="#">Appendix A &amp; B</a>)</li> </ul> <p>Audit Scotland</p> <ul style="list-style-type: none"> <li>Audit Scotland Fraud &amp; Irregularity Update 2019/21 (<a href="#">R182/21</a>)</li> </ul> <p>The committee receives summaries of reports submitted to Council and Council committees including from the Care Inspectorate and Education Scotland. (<a href="#">R128/21</a>, <a href="#">R296/21</a>, <a href="#">R15/22</a>).</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"> <li>Change programme update (<a href="#">R132/21</a>, <a href="#">R326/21</a> and <a href="#">Appendix</a>)</li> <li>LGBF National benchmarking overview report 2019-2020 and performance led council programme update submitted in June 2021 (<a href="#">R183/21</a>)</li> <li>Angus Adult Protection Committee Significant Case Review (<a href="#">R18/22</a> and <a href="#">Appendix 1</a>)</li> <li>Angus Adult Protection Committee Annual Report 2020 to 2021 (<a href="#">R74/22</a> and <a href="#">Appendix</a>)</li> </ul>

	<ul style="list-style-type: none"> <li>• Angus Integrated Children’s Services Corporate Parenting Progress Report 2017-2021 and plan 2021-2024 (<a href="#">R258/21</a> and <a href="#">Appendix 1</a> and <a href="#">2</a>)</li> <li>• Angus Child Protection Committee Annual Report April 2019 – July 2020 (<a href="#">259/21</a> and <a href="#">Appendix</a>)</li> <li>• Annual Chief Social Work Officer Report 2020-2021 (<a href="#">R260/21</a> and <a href="#">Appendix</a>)</li> <li>• Angus Council Plan Annual Performance Report 2020-2021 (<a href="#">R297/21</a> and <a href="#">Appendix</a>)</li> <li>• Petition in connection with potholes in Arbroath (<a href="#">R129/21</a>)</li> <li>• Petition in connection with Inglis Court, Brechin (<a href="#">R262/21</a>)</li> <li>• Digital Maturity Benchmarking assessment (<a href="#">R374/21</a> and <a href="#">Appendix</a>)</li> </ul> <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 2020/21 ANGUSalive Annual Report was considered in March 2022 (<a href="#">R76/22</a> and <a href="#">Appendix</a>).</p> <p>Tayside Contracts Annual performance 2020/21 in January 2022 (<a href="#">R12/22</a> and <a href="#">Appendix</a>)</p> <p>Angus Health &amp; Social Care Partnership (AHSCP) Annual performance Report 2020/21 (<a href="#">R257/21</a> and <a href="#">Appendix</a>)</p> <p>Angus Community Plan Annual Report 2020-2021 (<a href="#">R377/21</a> and <a href="#">Appendix</a>)</p> <p>Angus Adult Protection Committee Significant Case Review P19 (<a href="#">18/22</a> and <a href="#">Appendix</a>)</p> <p>Angus Violence Against Women Partnership Annual Report 2020 to 2021 (<a href="#">75/22</a> and <a href="#">Appendix</a>)</p> <p>A report on Annual Governance Assurances in respect of those organisations included in the council’s 2020/21 group accounts was presented in August 2021 (<a href="#">R251/21</a>).</p>



<p>(8) In relation to Police and Fire and Rescue Services, to consider and carry out the following actions:</p> <ul style="list-style-type: none"> <li>(i) approval of the Local Policing and Fire &amp; Rescue Plans;</li> <li>(ii) monitoring and providing feedback on Local Policing and Fire &amp; Rescue;</li> <li>(iii) scrutiny of local performance;</li> <li>(iv) making recommendations for improvements to Local Policing and Fire &amp; Rescue; and</li> <li>(v) consideration of reports on Local Policing and Fire &amp; Rescue matters</li> </ul>	<p>The committee receives quarterly updates from both Scottish Fire &amp; Rescue and Police Scotland and officers from both organisations attend the meetings.</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>Undertaken in general at each meeting. No specific requirement during 2021/22.</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>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>(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>(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>In September 2021 the Audit Charter was reviewed with small amendments (<a href="#">R295/21</a>).</p> <p>The 2022/23 annual internal audit plan was approved in March 2022 (<a href="#">R78/22</a>)</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 2021/22. This will be formally confirmed and updated in the Service Leader's annual report for 2021/22, which will be submitted in June 2022.</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>(16) To consider the Service Leader-Internal Audit's annual report and opinion.</p>	<p>The Internal Audit annual report for 2020/21 was received in June 2021 (<a href="#">R178/21</a> and <a href="#">Appendix 1</a>) The annual report for 2021/22 will be submitted in June 2022.</p> <p>Council receives the minutes of each meeting of the Scrutiny &amp; Audit committee.</p> <p>This Annual Report makes specific reference to internal audit reviews which resulted in limited assurance.</p>
<p>(17) To review the assessment of fraud 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 committee receives twice yearly updates on Corporate Counter Fraud activity. (<a href="#">R181/21</a> &amp; <a href="#">R370/21</a>)</p> <p>The annual review for 2021/22 will be considered by the committee in June 2022.</p> <p>The committee also receives updates on the National Fraud Initiative (<a href="#">R371/20</a>).</p> <p>Quarterly reports for the Regulation of Investigatory powers (Scotland) Act 2000 were submitted to 31 March 2021 (<a href="#">R185/21</a>), 1 April to 30 June (<a href="#">R376/21</a>) and 1 July to 30 Sept (<a href="#">R81/22</a>).</p>
<p>(19) To consider reports and plans presented by the External Auditor including the Annual</p>	<p>The External Audit Annual Plan for 2020/21 (<a href="#">R127/21</a> and <a href="#">Appendix 1</a>) was considered by the committee in April 2021 and the 2021/2022 (<a href="#">R79/22</a> and <a href="#">Appendix</a>) in March 2022.</p>

Report to Members and the Controller of Audit.	External Audit's Interim Management Report 2020/21 ( <a href="#">R254/21</a> and <a href="#">Appendix 1</a> ) and the Annual Audit Report for 2020/21 ( <a href="#">R368/21</a> , <a href="#">Appendix A</a> , <a href="#">Appendix B</a> and <a href="#">Appendix C</a> ) were also considered.
<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>	None required this year
<u>Financial reporting and treasury management</u>	
<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</p>	<p>The unaudited accounts for 2020/21 were considered by the committee on 24 August 2021 (<a href="#">R253/21</a> and <a href="#">Appendix</a>).</p> <p>The audited accounts for 2020/21 were approved for signature on 30 November 2021. (<a href="#">R368/21</a>)</p>

<p>than 31st August 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>The Treasury Management Strategy Statement was reported in April 2021 (<a href="#">R101/21</a>, <a href="#">Appendix A</a>) and the Treasury Management Annual Report 2020/21 was reviewed by the Scrutiny &amp; Audit committee in November 2021(<a href="#">R373/21</a>)</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 2020 to 31 March 2021 (<a href="#">R186/21</a>). Also quarterly reports 1 April to 30 June 2021 (<a href="#">R261/21</a>) and 1 July to 30 Sept (<a href="#">R375/21</a>).</p>
<p><u>Accountability Arrangements</u></p>	
<p>(25) To provide an annual report to full council on the work of the committee, to include:</p>	<p>This report fulfils both aspects 25 and 26 of the remit. The Annual report for 2020/21 (<a href="#">R184/21</a> and <a href="#">Appendix</a>) was approved at the June 2021 meeting.</p>

Appendix 1

<p>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><u>Scrutiny Panels</u></p>	
<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>None carried out during 2021/22.</p>