

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 15 JUNE 2023

REPORTS RELEVANT TO THE WORK OF THE SCRUTINY AND AUDIT COMMITTEE

REPORT BY CATHIE WYLLIE, SERVICE LEADER - INTERNAL AUDIT

ABSTRACT

This report advises members of reports submitted to other Angus Council committees, the Council, Tayside Contracts and to the IJB that are relevant to the work of the Scrutiny and Audit committee.

1. RECOMMENDATIONS

It is recommended that the Committee:

- (i) Reviews the reports listed at Appendix; and
- (ii) Determines whether any of the reports should be the subject of a more detailed discussion by this committee

2. ALIGNMENT TO THE ANGUS COMMUNITY AND COUNCIL PLANS

The work of the Scrutiny and Audit Committee supports the achievement of the corporate priorities set out in Community and Council Plans. This report provides information for scrutiny, in line with the remit of the committee.

3. CURRENT POSITION

- 3.1 Report [365/18](#) to this committee on 20 November 2018 set out the intention to submit regular summaries of reports submitted to other committees which are relevant to the work of this committee. Appendix 1 lists reports from the period 28 January 2023 to 11 May 2023.
- 3.2 This was last reported to this committee in March 2023 covering the period 13 May 2022 to 27 January 2023. Report [80/23](#) refers.

4. PROPOSALS

Members are asked to review the reports listed at Appendix 1 and to determine whether any further action is required by this committee.

5. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

6. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required, as this report does not impact on people.

NOTE: Background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) relied on to a material extent in preparing the above report are:

Report 365/18

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List of Appendices: 1: Committee Reports 28 January 2023 to 11 May 2023.

APPENDIX 1

COMMITTEE REPORTS 28 January 2023 to 11 May 2023

Table 1: Reports submitted to Council and Council committees

Report No.	Council/Committee	Report Title / Summary	S&A remit (see below)
R77/23	Angus Council 11 May 2023	Review of Standing Orders This Report presents to elected members revised Standing Orders for consideration and approval.	1
R40/23	Angus Council (Special)	Council Plan, Finance & Change Plan and Workforce Plan This report presents a new five-year Council Plan outlining the Council's strategic direction, vision, priorities and actions for 2023 – 2028. Alongside this is the Finance & Change Plan for the three-year period from 2023 – 2026, and the Workforce Plan for the period 2023 – 2028.	3
R12/23	Policy & Resources Committee 7 February 2023	Angus Community Plan 2022-2230 This report presents the Angus Community Planning Partnership Plan for the period 2022 to 2030. This plan takes into account the new post Covid environment that partners are working in to deliver the Community Plan vision – Angus is a great place to live, work and visit. The plan has been through extensive consultation and includes key priorities and how the partnership will measure the impact of local activities	3
R125/23	Policy & Resources Committee 2 May 2023	Contract for Internal Audit Services Support This report requested permission to tender for internal audit support services for IT and general audit. The report was exempt as defined in Part 1 of Schedule 7A to the Local Government (Scotland) Act 1972	13
Information Report	Infrastructure & Environment March 2023	Water Annual Report 2021/22 and Energy Annual Report 2021/22 This report provides information to members with regard to services in the Infrastructure and Environment Directorate	6

Table 2: Reports submitted to Angus Health and Social Care Integration Joint Board Audit Committee and Tayside Contracts Joint Committee. Angus Alive reports are not included here as their meetings are not held in public.

Committee	Report Title / Summary	S&A remit (see below)
IJB Audit Committee 26 April 2023	<p>Agenda and reports are available at angus health and social care IJB audit committee 26 april 2023</p> <p>This includes the minute from the Audit Committee meeting on 7 December 2021. Other reports of interest:</p> <p>Report IJB 16/23 --2021/22 Internal Audit Plan – progress report Report IJB 17/23 – Internal Audit Reports – Follow-Up Actions Report IJB 18/23 – Governance Actions Plan Report IJB 19/23 – 2022/23 external audit annual plan Report IJB 20/23 – 2022/23 External Audit annual audit report – progress update Report IJB 21/23 – Audit committee annual work plan 2023/24 Report IJB 23/23 – Update to Financial Regulations Report IJB 24/23 – Internal Audit report - Sustainability of Primary Care</p>	7
Tayside Contracts Joint Committee 14 March 2023	<p>Agenda and reports are available at : Tayside-contracts Joint Committee 14 March 23</p> <p>Including the minute of the meeting on 21 November 2022.</p> <p>Reports of particular interest: Outcome from Internal Audit Review – Follow-up report re Management Assurance review from 2021/22 A Substantial level of assurance was provided about the implementation of actions.</p> <p>The internal audit assurance levels are: Strong – Controls satisfactory, no major weaknesses found, , no or only minor recommendations identified Substantial – Controls largely satisfactory although some weaknesses identified, recommendations for improvement made Weak – Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately NO – No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.</p>	7

Extract from Scrutiny and Audit committee remit

- (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.
- (3) To consider the council's framework of assurance and ensure that it adequately addresses the risks and priorities of the council.
- (6) To review the performance and effectiveness of the standard and level of service provided by council services.
- (7) To review the governance and assurance arrangements for significant partnerships or collaborations including IJB, ANGUSalive, and Tayside Contracts.
- (13) To consider and approve the risk-based internal audit plan and to approve significant interim changes to the plan and resource requirements