

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE – 15 JUNE 2023

SCRUTINY AND AUDIT COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT

REPORT BY CATHIE WYLLIE, SERVICE LEADER - INTERNAL AUDIT

ABSTRACT

This report provides a draft annual report to Council on the work undertaken by the Scrutiny and Audit committee during 2022/23.

1. RECOMMENDATIONS

It is recommended that the Committee:

- (i) reviews the draft annual report for the year to 31 March 2023 and provide any comment;
- (ii) determines whether any amendments are required in the light of issues discussed at this meeting; and
- (iii) notes that the annual report will be signed by the Convener and will be submitted to the full Council after the recess.

2. ALIGNMENT TO THE ANGUS COMMUNITY AND COUNCIL PLANS

The work of the Scrutiny and Audit Committee, summarised in the annual report, contributes to the achievement of the corporate priorities set out in the Community Plan and the Council Plan.

3. BACKGROUND

Guidance published by CIPFA is accepted as best practice for local authority audit committees. The Guidance was updated in 2022 and recommends that all audit committees should “prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact”. (Audit Committees Practical Guidance for Local Authorities and Police 2022).

A self-assessment workshop is held annually using checklists from the CIPFA guidance as the basis for discussion. This year’s workshop was held on 28 March 2023 and Members completed key elements of the new questionnaire from the 2022 guidance prior to the meeting. The discussions confirmed a high level of compliance with the guidance and a good level of impact and effectiveness for the committee. A number of actions were identified from the discussion and these are detailed in Appendix 1.

4. CURRENT POSITION

The annual report at Appendix 1 has been prepared by the Convener and Vice-convener to inform Angus Council of the work carried out by the Scrutiny and Audit Committee during 2022/23. It includes an action plan for 2023/24. The report concludes:

“As Convener of the Scrutiny & Audit Committee, I am satisfied that the Committee complies with the CIPFA Position Statement. The work undertaken by the Committee during 2022/23 fulfils the Committee remit and provides reasonable assurance that the Council’s control environment, risk management arrangements, and governance framework operated effectively and efficiently during 2022/23. Actions have been put in place to address any weaknesses identified and the Committee will continue to monitor completion of these actions. Significant

weaknesses identified have been included in the Annual Governance Statement and Corporate Governance action plan as appropriate.”

5. PROPOSAL

Members are asked to review the annual report and provide any comment, and to determine whether any amendments are required in the light of issues discussed at this meeting. The report will be signed by the Convener and will be submitted to Council after the summer recess.

6. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

7. EQUALITY IMPACT ASSESSMENT

An Equality Impact Assessment is not required, as this report is providing reflective information for elected members.

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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Appendix 1: Scrutiny & Audit Committee Annual Report 2022/23