

AGENDA ITEM NO 11

REPORT NO 240/23

ANGUS COUNCIL

ANGUS COUNCIL – 7 SEPTEMBER 2023

SCRUTINY AND AUDIT COMMITTEE 2022/23 ANNUAL REPORT

REPORT BY MARGO WILLIAMSON, CHIEF EXECUTIVE

ABSTRACT

This report presents the Scrutiny and Audit committee 2022/23 annual report for comment and approval.

1. RECOMMENDATIONS

It is recommended that the Council:

- (i) note the contents of the Scrutiny and Audit Committee 2022/23 annual report (Appendix 1 to the Report);
- (ii) determine whether any further detail or assurances are required from the Scrutiny and Audit Committee; and
- (iii) approve the Scrutiny and Audit committee 2022/23 annual report.

2. ALIGNMENT TO THE COMMUNITY PLAN/COUNCIL PLAN

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 in 2022 is accepted as best practice for local authority audit committees. CIPFA guidance 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, published by CIPFA in 2022).

4. CURRENT POSITION

The annual report at Appendix 1 has been prepared to inform Angus Council of the work undertaken by the Scrutiny and Audit Committee during 2022/23. It includes an action plan for 2023/24 and an update on the actions identified in last year’s annual report. 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. PROPOSALS

Angus Council are asked to note the contents of the 2022/23 Annual Report, to determine whether any further detail or assurances are required from the Scrutiny and Audit Committee and to approve the annual report.

6. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

7. EQUALITY IMPACT ASSESSMENT

- 7.1 An Equality Impact Assessment is not required as the report is reflective of the work of the Scrutiny and Audit Committee for the year and is for information only.

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:

Appendix 1 - Scrutiny and Audit Committee Annual Report 2022/23