











Appendix 2 Scrutiny & Audit Actions


Action Code	AC-CGOV-00103			Start Date	11-Dec-2023	
Action Title	Split Committee Agenda					
Description	Split Committee agenda between audit and scrutiny items				Due Date	31-Aug-2023
Latest Note	The revised agenda is being implemented at the January 2024 meeting of the Scrutiny & Audit Committee.					
Action Code	AC-CGOV-00104			Start Date	07-Dec-2023	
Action Title	Review Terms of Reference					
Description	Review the Committee Terms of Reference and update re 2022 Cipfa guidance				Due Date	31-Mar-2024
Latest Note	The Scrutiny & Audit Committee Terms of Reference have been updated as part of the governance review work now completed.					
Action Code	AC-CGOV-00105			Start Date	07-Dec-2023	
Action Title	Explore Independent Appointment					
Description	Explore appointing independent, non-elected Committee member further				Due Date	31-Dec-2023
Latest Note	Initial background work commenced to establish potential role for independent appointment. Contact to be made with other Local Authorities who have implemented this. It is requested to extend the completion date for this action to 31 March 2024.					

Action Code	AC-CGOV-00106		<input type="text" value="0%"/>	Start Date	
Action Title	Private Meetings with Audit				
Description	Arrange for Committee to meet privately with internal and external auditors (before April and September meetings)			Due Date	30-Sep-2023
Latest Note	It is requested to extend the completion date for this action to 31 March 2024.				

Action Code	AC-CGOV-00107		<input type="text" value="33%"/>	Start Date	07-Dec-2023
Action Title	Committee Training Requests				
Description	Training to be arranged for the committee members identified through the self assessment: <ul style="list-style-type: none"> • Internal Audit and Counter Fraud (Inc Assurance Mapping and Materiality) • Treasury Management • Financial Statements and Accounting • Risk Management • Value of Good Governance 			Due Date	31-Mar-2024
Latest Note	Training in relation to Treasury Management and Financial statements and accounting was delivered to members in August 2023.				

Action Code	GC-S&A-00016		<input type="text" value="50%"/>	Start Date	16-Dec-2021
Action Title	Risk Appetite				
Description	Risk appetite – 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. Work is already in progress to include risk appetite in finalising the Risk Strategy Review. Communication will also be considered.			Due Date	30-Jun-2023
Latest Note	Work is ongoing with Zurich Municipal to develop framework for risk appetite but this has been impacted by competing priorities. It is requested to extend the completion date for this action to 30 June 2024.				

Action Code	GC-S&A-00017		<input type="text" value="63%"/>	Start Date	16-Dec-2021
Action Title	Service Risk Registers				
Description	Following finalisation of Risk Strategy, review development of Service Risk Registers - will include relevant training on risk appetite			Due Date	30-Jun-2023
Latest Note	<p>Some service risk registers received and still to be uploaded to Pentana but this work has been impacted by competing priorities.</p> <p>It is requested to extend the completion date for this action to 31 March 2024.</p>				

Action Code	GC-S&A-00028		<input type="text" value="60%"/>	Start Date	19-May-2023
Action Title	Develop Clear Terminology Assurance Mapping				
Description	Develop clear terminology on Assurance Mapping to help members understand this			Due Date	30-Jun-2024
Latest Note	Cipfa guidance still not published. Assurance map finalised for Angus Alive				