

Our Ref JB/LM

17 April 2024



Comhairle Aonghais
CHIEF EXECUTIVE
Kathryn Lindsay

ALL MEMBERS OF THE
SCRUTINY AND AUDIT COMMITTEE

Dear Councillor

SCRUTINY AND AUDIT COMMITTEE – TUESDAY 23 APRIL 2024 AT 2PM

You are requested to attend the above meeting which is to take place in the Town and County Hall, Forfar. This is a hybrid meeting therefore Members may also take part remotely.

The agenda and papers are enclosed.

A live-stream of the meeting will be made available on YouTube and can be accessed via Angus Council's forthcoming meetings page -

https://www.angus.gov.uk/council_and_democracy/committees/forthcoming_council_meetings

A recording of the public part of the meeting will be made publicly available following conclusion of the meeting.

If you have any queries, please contact Liz McKenzie on (01307) 492093 or email mckenziee@angus.gov.uk.

Yours sincerely

JACKIE BUCHANAN

Director of Legal, Governance and Change

DISTRIBUTION:

Members of the Scrutiny and Audit Committee:

Craig Fotheringham (Convener)	Heather Doran	Martin Shepherd
Gavin Nicol (Vice Convener)	Iain Gall	Lois Speed
Chris Beattie	Ross Greig	Derek Wann
Julie Bell	Louise Nicol	
Lynne Devine	Ronnie Proctor MBE	

All other members of the Council (for Information)

Brian Boyd
Kenny Braes
David Cheape
Linda Clark
Serena Cowdy
Bill Duff

Brenda Durno
Mark McDonald
Ian McLaren
George Meechan
Lloyd Melville
Jill Scott

Tommy Stewart
Beth Whiteside

ANGUS COUNCIL

SCRUTINY AND AUDIT COMMITTEE

TO BE HELD IN THE TOWN AND COUNTY HALL, FORFAR
ON TUESDAY 23 APRIL 2024 AT 2.00PM

AGENDA

1. **APOLOGIES/SUBSTITUTIONS**

2. **DECLARATIONS OF INTEREST AND STATEMENTS OF TRANSPARENCY**

Members are reminded that, in terms of the Councillors Code of Conduct, it is their responsibility to make decisions about whether to declare an interest in any item on this agenda and whether to take part in any discussions or voting. Completed Declaration of Interest pro formas should be forwarded to Democratic Services.

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3. **MINUTE OF PREVIOUS MEETING**

Submit, for approval as a correct record, the minute of meeting of this Committee of 7 March 2024.

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4. **POSSIBLE EXCLUSION OF PUBLIC AND PRESS**

The Committee will be asked to consider in terms of Standing Order 27(2), whether the public and press should be excluded during consideration of item 14 so as to avoid the disclosure of information which is exempt in terms of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973.

SCRUTINY

5. **ANGUS ADULT PROTECTION COMMITTEE (AAPC) ANNUAL REPORT APRIL 2022 – MARCH 2023**

Submit Report No 117/24 by the Chief Executive Angus Council and Member of Angus Chief Officers' Group.

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NOTE: This Report is to be considered by the Family, Education and Justice Committee on 30 May 2024

6. **TREASURY MANAGEMENT STRATEGY STATEMENT 2024/25**

Submit Report No 102/24 by the Director of Finance.

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NOTE: This Report was considered by Angus Council Committee on 21 March 2024.

AUDIT

7. **EXTERNAL AUDIT - ANNUAL AUDIT PLAN**

Submit Report No 118/24 by the Director of Finance.

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8.	LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL BULLETIN 2022/23	
	Submit Report No 119/24 by the Director of Finance.	88 - 92
9.	REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 – QUARTERLY REPORT	
	Submit Report No 120/24 by the Director of Legal, Governance and Change.	93 - 94
10.	DETAILED RISK REPORTING TO SCRUTINY AND AUDIT COMMITTEE	
	Submit Report No 121/24 by the Service Leader – Internal Audit.	95 - 100
11.	REPORTS RELEVANT TO THE WORK OF THE SCRUTINY AND AUDIT COMMITTEE	
	Submit Report No 122/24 by the Service Leader – Internal Audit.	101 - 114
12.	ANNUAL INTERNAL AUDIT PLAN 2024-25	
	Submit Report No 123/24 by the Service Leader – Internal Audit.	115 - 132
13.	INTERNAL AUDIT ACTIVITY UPDATE	
	Submit Report No 124/24 by the Service Leader – Internal Audit.	133 - 146
14.	INTERNAL AUDIT ACTIVITY UPDATE – APPENDIX 2	
	Submit Exempt Appendix 2 to Report No 124/24 by the Service Leader – Internal Audit.	147 - 151