

Our Ref AW/LM

15 April 2025



Comhairle Aonghais
CHIEF EXECUTIVE
Kathryn Lindsay

ALL MEMBERS OF THE
SCRUTINY AND AUDIT COMMITTEE

Dear Councillor

SCRUTINY AND AUDIT COMMITTEE – TUESDAY 22 APRIL 2025 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

ALISON WATSON

Acting Director of Legal, Governance and Change.

DISTRIBUTION:

Members of the Scrutiny and Audit Committee:

Craig Fotheringham (Convener)	Lynne Devine
Gavin Nicol (Vice Convener)	Iain Gall
Chris Beattie	Ross Greig
Julie Bell	Louise Nicol
Serena Cowdy	Ronnie Proctor MBE

Martin Shepherd
Lois Speed
Derek Wann

All other members of the Council (for Information)

Brian Boyd	Jack Cruickshanks
Kenny Braes	Bill Duff
David Cheape	Brenda Durno
Linda Clark	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 22 APRIL 2025 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 4 March 2025.

(3 - 6)

4. EXCLUSION OF PUBLIC AND PRESS

The Committee are asked to note that the public and press will be excluded from the meeting during consideration of **item 10** so as to avoid disclosing confidential information in terms of Section 50A(2) and (3)(b) to the Local Government (Scotland) Act 1973.

SCRUTINY

5. TREASURY MANAGEMENT STRATEGY STATEMENT 2025/26

Submit Report No 112/25 by the by the Director of Finance.

(7 - 35)

NOTE: This Report was considered by Angus Council Committee on 20 March 2025.

AUDIT

6. CORPORATE RISK REGISTER AND RISK MANAGEMENT UPDATE

Submit Report No 124/25 by the Director of Finance.

(36 - 71)

7. ANNUAL INTERNAL AUDIT PLAN 2025/26

Submit Report No 125/25 by the Service Leader – Internal Audit.

(72 - 90)

8. INTERNAL AUDIT STRATEGY AND MANDATE AND CHARTER

Submit Report No 126/25 by the Service Leader – Internal Audit.

(91 - 105)

9. INTERNAL AUDIT ACTIVITY UPDATE

Submit Report No 127/25 by the Service Leader – Internal Audit.

(106 - 137)

10. INTERNAL AUDIT ACTIVITY UPDATE – APPENDIX 2

Submit Confidential Appendix 2 to Report No 127/25 by the Service Leader – Internal Audit.

(138 – 142)