

**ANGUS COUNCIL**

**SCRUTINY AND AUDIT COMMITTEE – 17 JUNE 2025**

**SCRUTINY AND AUDIT COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT**

**REPORT BY CATHIE WYLLIE, SERVICE LEADER INTERNAL AUDIT**

**1. ABSTRACT**

This report provides a draft annual report to Council on the work undertaken by the Scrutiny and Audit committee during 2024/25.

**2. ALIGNMENT TO THE COUNCIL PLAN AND COUNCIL POLICIES**

The work of the Scrutiny and Audit Committee, summarised in the annual report, contributes to the achievement of the Council Plan.

**3. RECOMMENDATIONS**

It is recommended that the Scrutiny and Audit Committee:

- (i) review the draft annual report for the year to 31 March 2025 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 co-signed by the previous and current Convener and will be submitted to the full Council after the recess.

**4. BACKGROUND**

- 4.1 Guidance published by CIPFA is accepted as best practice for local authority audit committees. The 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 2022).
- 4.2 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 19 March 2025. Members completed key elements of the questionnaire from the 2022 guidance prior to the meetings. The questionnaire responses and discussions confirmed a high level of compliance with the guidance and a good level of impact and effectiveness for the committee. No new actions were identified from the discussion. All previous actions are now complete.

**5. CURRENT POSITION**

- 5.1 The annual report at Appendix 1 has been prepared by the Convener and Vice-convenor to inform Angus Council of the work carried out by the Scrutiny and Audit Committee during 2024/25. The report concludes:
- 5.2 “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 2024/25 fulfils the Committee remit and provides reasonable assurance that the Council’s control environment and governance framework generally operated effectively and efficiently during 2024/25, although further improvements to performance management are planned. The Committee did not receive reports on corporate risk management arrangements during the period.

Actions have been put in place to address any weaknesses identified in reports 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.”

## **6. PROPOSAL**

- 6.1** 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 co-signed by the past and present Conveners and will be submitted to Council after the summer recess.

## **7. FINANCIAL IMPLICATIONS**

- 7.1** There are no direct financial implications arising from the recommendations in this report.

## **8. RISK MANAGEMENT**

- 8.1** The report comments on audit and inspection results for systems in place to mitigate risk. Actions are being taken to address weaknesses identified, and the assurance provided is largely positive.
- 8.2** The report comments on planned improvement to Risk Management arrangements

## **9. ENVIRONMENTAL IMPLICATIONS**

- 9.1** There are no direct environmental implications arising from the recommendations of this report.

## **10. EQUALITY IMPACT ASSESSMENT, HUMAN RIGHTS AND FAIRER SCOTLAND DUTY**

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

## **11. CHILDREN’S RIGHTS AND WELLBEING IMPACT ASSESSMENT**

- 11.1** A Children's Rights and Wellbeing Impact Assessment has been undertaken, and a full assessment is not required as the “General Principles” do not apply to this proposal.

## **12. CONSULTATION**

- 12.1** This report was circulated for consultation to all Directors of the Council.

**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.

**REPORT AUTHOR:** Cathie Wyllie Service Leader – Internal Audit

**EMAIL DETAILS:** ChiefExec@angus.gov.uk

Appendix 1: Scrutiny & Audit Committee Annual Report 2024/25