MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS on TUESDAY, 15 MARCH 2022

Present: Martin Caldwell (Chair)

Councillor Jim Findlay	Councillor Alan Reid
Councillor Jim Lynch	Councillor Richard Trail
Councillor Sir Jamie McGrigor	Councillor Andrew Vennard

Attending: Jane Fowler, Head of Customer Support Services
Anne Blue, Interim Head of Financial Services
Jim Smith, Head of Roads and Infrastructure Services
Shona Barton, Committee Manager

Complaints Handling – HSCP
ELC – Parental Satisfaction
Workforce Planning –

6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2021/2022

The Audit and Scrutiny Committee gave consideration to a report containing the action plans in relation to the following 3 audits:-

Environmental Health
Live Argyll Budget Monitoring
Purchasing Cards

Decision

The Audit and Scrutiny Committee agreed to note and endorse the summary report and detail within each individual report.

(Reference: Report by Interim Chief Internal Auditor, dated 15 March 2022, submitted)

Councillor Jim Lynch joined the meeting at 10:28am, during discussions of agenda item 6 (Internal Audit Reports to Audit and Scrutiny Committee 2021/22).

7. REVISED 2021/22 INTERNAL AUDIT ANNUAL PLAN

Consideration was given to a report presenting the revised 2021/22 Internal Audit Annual Plan.

Decision

The Audit and Scrutiny Committee agreed and approved the revised Internal Audit Annual Plan 2021/22 (Appendix 1).

(Reference: Report by Interim Chief Internal Auditor, dated 15 March 2022, submitted)

8. 2022/23 INTERNAL AUDIT PLAN

The Committee gave consideration to a report which introduced the 2022/23 Internal Annual Audit Plan.

Decision

The Audit and Scrutiny Committee agreed and endorsed the Internal Audit Annual Plan 2022/23 (Appendix 1).

(Reference: Report by Interim Chief Internal Auditor, dated 15 March 2022, submitted)

9. EXTERNAL AUDIT - 2021/22 ANNUAL PLAN

Consideration was given to a report presenting the annual audit plan, which contained an overview of the planned scope and timing of the audit and set out the work required to allow for an independent auditorœs report on the annual accounts and the audit of Best Value.

The Audit and Scrutiny Committee agreed to:-

1. approve the amended Scrutiny Manual (Appendix 1); and

2. approve the amended Scrutiny Framework (Appendix 2).

(Reference: Report by Interim Chief Internal Auditor, dated 15 March 2022, submitted)

13. UNAUDITED ANNUAL ACCOUNTS 2021-22

Consideration was given to a report which outlined the plans in place for financial year end 31 March 2022 and the preparation of the Council's Unaudited Annual Accounts for 2021-22.

Decision

The Audit and Scrutiny Committee agreed to note that plans are in place to prepare the Council's Annual Accounts, consistent with the Accounting Code of Practice and submit them to Council prior to 30 June 2022.

(Reference: Report by Section 95 Officer, dated 16 February 2022, submitted)

14. TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY

The Committee gave consideration to a report seeking endorsement of the proposed Treasury Management Strategy Statement and Annual Investment Strategy, and which set out the policy for the repayment of loans fund advances for 2022-23.

Decision

The Audit and Scrutiny Committee agreed to:-

1. endorse the proposed Treasury Management Strategy Statement and Annual In