

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS
on THURSDAY, 16 MARCH 2023**

Present:

Martin Caldwell (Chair)

Councillor Daniel Hampsey

Councillor Jim Lynch

Councillor Graham Hardie

Councillor Andrew Vennard

Councillor Reeni Kennedy-Boyle

Attending:

Jane Fowler, Head of Customer Support Services

Anne Blue, Head of Financial Services

Paul MacAskill, Chief Internal Auditor

Shona Barton, Governance Manager

Stuart Green, Corporate Support Manager

Morag Cupples, Principal Accountant

Mhairi Weldon, Senior Audit Assistant

Cameron Waddell, Mazars

1. APOLOGIES

The Chair welcomed everyone to the meeting and in particular to Cameron Waddell from Mazars, who was attending his first meeting in his capacity of external audit.

Apologies for absence were intimated on behalf of:-

Councillor Mark Irvine

Events Management
Client Funds
Customer Service Centre

Audits in Planning/Progress

Purchasing Cards
Building Standards
Cyber Security
Management of Debt and Debt Recovery
Burial Records
Counselling in Schools
Equality and Socio-Economic Impact Assessment
Payroll

The report also included information on the work carried out by the Counter Fraud Team (CFT) and provided an update on the commencement of local work as a result of information received from the National Fraud Initiative (NFI) matching service.

Decision

The Audit and Scrutiny Committee agreed to note and endorse the Summary of Activities report.

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)

5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23

Consideration was given to a report which provided an update on all open actions as at 31 December 2022, including information on actions where the agreed implementation date had been rescheduled.

Decision

The Audit and Scrutiny Committee agreed to endorse the contents of the report.

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)

6. INTERNAL AUDIT - EXTERNAL QUALITY ASSESSMENT

Consideration was given to a report which provided information on the findings from the recent external quality assessment of the Council's Internal Audit in accordance with the Public Sector Internal Audit Standards (PSIAS).

Decision

The Audit and Scrutiny Committee reviewed and endorsed the findings of the assessment, at Appendix 1 of the report including the agreed action plan.

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)

Consideration was given to a report which outlined the plans in place for financial year end 31 March 2023 and the preparation of the Council's Unaudited Annual Accounts for 2022-23.

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 2023.

(Reference: Report by Head of Financial Services, dated 16 March 2023, submitted)

11. TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY

1. noted the update against the themes of the Best Value Improvement Action Plan and the associated table set out within the appendix of the report; and
2. noted the introduction to the forthcoming change programme and that a new Best Value action plan would be presented to the Committee at a future meeting.

(Reference: Report by Chief Executive, dated 16 March 2023, submitted)

13. INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL

Consideration was given to a report which outlined the proposed changes to the Internal Audit Charter and Internal Audit Manual.

Decision

The Audit and Scrutiny Committee:-

1. approved the amended Internal Audit Charter (Appendix 1); and
2. approved the amended Internal Audit Manual (Appendix 2).

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)

14. SCRUTINY FRAMEWORK AND MANUAL ANNUAL REVIEW

The Committee gave consideration to a report which concluded the annual review to determine whether any changes were required to the Council's Scrutiny Framework and Manual.

Decision

The Audit and Scrutiny Committee agreed to note the outcome of the annual review of the Scrutiny Framework and Manual, as outlined in Appendices 1 and 2 of the report.

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)

15. REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 (RIPSA) ANNUAL REPORT

Having noted the legal requirements placed on the Council in relation to covert surveillance, the Committee gave consideration to a report which advised that between 1 January and 31 December 2022, the Council undertook no covert surveillance operations.

Decision

The Audit and Scrutiny Committee considered and noted the terms of the report.

(Reference: Report by Executive Director with responsibility for Legal and Regulatory Support, dated 16 March 2023, submitted)

16. WORKPLAN

In order to facilitate forward planning or reports to the Audit and Scrutiny Committee, Members considered the outline Audit and Scrutiny Committee workplan.

Decision

The Audit and Scrutiny Committee agreed to note the outline workplan.

(Reference: Audit and Scrutiny Committee Workplan, dated 16 March 2023, submitted)

2. agreed that a follow up report would be brought to the June meeting of the Committee.

(Reference: Report by Chief Internal Auditor, dated 16 March 2023, submitted)