

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS
on THURSDAY, 14 MARCH 2024**

Present:

Martin Caldwell (Chair)

Janice Wason Hall

Councillor Daniel Hampsey

Councillor Graham Hardie

Councillor Reeni Kennedy-Boyle

Councillor Dougie McFadzean

Attending:

Kirsty Flanagan, Executive Director/Section 95 Officer

Anne Blue, Head of Financial Services

Audits in Planning/in Progress

- Client Funds
- Learning and Disability Care Packages
- Financial Ledger
- Scottish Social Services Council (SSSC) Registration
- Freedom of Information Requests
- Cloud Based Computer Services

Having noted that the Fly-Tipping Scrutiny Review commenced as per the 2021/22 scrutiny plan and concluded as per the 2023/24 scrutiny plan, the Committee gave consideration to a report which presented the draft Fly-Tipping Scrutiny Report.

Decision

The Audit and Scrutiny Committee:-

1. agreed the draft Fly-Tipping Scrutiny Report; and

10. REGULATION OF

Consideration was given to a report which outlined the proposed Treasury Management Strategy Statement and Annual Investment Strategy and set out the policy for the repayment of loans fund advances for 2024-25.

Decision

The Audit and Scrutiny Committee:-

- 1.

16. 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 14 March 2024, submitted)

17. LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL BULLETIN 2022-23

Consideration was given to a report which presented the main issues raised in the recent Local Government Financial Bulletin 2022-23 report by the Accounts Commission and highlighted relevant issues.

Decision

The Audit and Scrutiny Committee noted the contents of the Accounts Commission report.

(Reference: Report by Section 95 Officer, dated 20 February 2024, submitted)

18. WORKPLAN

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

Decision

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

(Reference: Audit and Scrutiny Workplan, dated 14 March 2024, submitted)

On noting that this was his last meeting as Chair, Martin Caldwell took the opportunity to thank the officers and Members of the Committee, past and present for their support and assistance over the years.

On behalf of the Internal Audit and Counter Fraud teams, the Chief Internal Auditor, Paul MacAskill expressed gratitude to Mr Caldwell who in his role as Chair has steered the Committee for over a decade. Mr MacAskill also thanked Mr Caldwell for the support he has provided to him in both a professional and personal capacity since he took up the position of Chief Internal Auditor.

Councillor Hardie, on behalf of the Committee, also took the opportunity to thank Mr Caldwell for all his work in the role of Chair of the Audit and Scrutiny Committee over the years, and wished him well for the future.