

**AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2020/21**

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**1. SUMMARY**

- 1.1 The purpose of this report is to provide the Chair of the Audit and Scrutiny during the financial year 2020/21 and a summary of key developments since the commencement of 2021/22. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.

**2.**

5.5.3	Islands Duty:	None
5.6	Risk:	None
5.7	Customer Service:	None

For further information please contact Internal Audit (01546 604146)

**Moira Weatherstone**  
**Interim Chief Internal Auditor**  
**14 September 2021**

**Appendices:**

- 1. Audit and Scrutiny Committee Chair Annual Report 2020/21**

## **Appendix 1 - Audit and Scrutiny Committee Chair Annual Report 2020/21**

### **Introduction by the Chair of Audit and Scrutiny Committee**

activity during the financial year 2020/21

## 1. **Audit and Scrutiny Committee's Effectiveness and Impact**

### 1.1

framework and governance arrangements are operating effectively. In order to fulfil this role a range of reports are provided to the Committee during the year. I am satisfied that the frequency, content and detail of reports provided to the Committee allow myself and fellow members to adequately fulfil this role.

1.2 In March 2020 both Audit Scotland and Internal Audit presented their annual audit plans setting out their respective approaches to the 2020/21 audit of the Council, reflecting their statutory duties and risk based approach. The audit plans were considered by the Committee and accepted.

1.3 During 2020/21 the CIA has continued to develop our approach to audit and scrutiny. Particular developments in the past 12 months which have furthered the effectiveness of both Internal Audit and the Committee are:

The establishment of a Counter Fraud Team in September 2020 for a trial two year period.

Continued development of the approach to Scrutiny including consideration of a lessons learned report in March 2020.

The CIA engaged with members of the Committee as part of the planning process for the 2020/21 audit plan.

self-assessment against compliance with PSIAS within the team to ensure it was looked at with a

The self-assessment identified a number of areas of good practice as well as some areas for improvement.

## 2. **Assurances**







assurance can be placed upon the adequacy and effectiveness of the internal control system in 2020/21. I am satisfied that active monitoring and follow up of recommendations is in place in respect of agreed management action. This follow up process is further enhanced by the continuous monitoring programme carried out by internal audit which provides