



Kilmory, Lochgilphead, PA31 8RT
Tel: 01546 602127 Fax: 01546 604435
DX 599700 LOCHGILPHEAD
8 December 2020

NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY SKYPE** on **TUESDAY, 15 DECEMBER 2020** at **10:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

1. APOLOGIES

2. DECLARATIONS OF INTEREST

3. MINUTES

(a) Minute of Meeting held on 22 September 2020 (Pages 3 - 10)

(b) Minute of Special Meeting, held on 17 November 2020 (Pages 11 - 12)

AUDIT ITEMS

4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES (Pages 13 - 18)

Report by Chief Internal Auditor

5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2020-21 (Pages 19 - 42)

Report by Chief Internal Auditor

6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2020/2021 (Pages 43 - 112)

Report by Chief Internal Auditor

7. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT (Pages 113 - 116)

Report by Chief Internal Auditor

SCRUTINY ITEMS

8. VERBAL UPDATE BY CHAIR(S) OF SCRUTINY PANEL

Verbal Update by Martin Caldwell and Councillor Sandy Taylor

9. COUNTER FRAUD TEAM PRESENTATION (Pages 117 - 134)

Presentation by Counter Fraud Team

10. COUNCIL 6-MONTH PERFORMANCE REPORT - APRIL TO SEPTEMBER 2020 (Pages 135 - 190)

Report by Chief Executive/Executive Director with responsibility for Customer Support Services

11. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2018/19 - ANALYSIS AND COMMENTARY (Pages 191 - 260)

Report by Executive Director with responsibility for Customer Support Services

12. NATIONAL FRAUD INITIATIVE 2018/19 (Pages 261 - 300)

Report by Chief Internal Auditor

13. AUDIT AND SCRUTINY WORKPLAN (Pages 301 - 304)

For noting and updating

E1 14. RESTRICTED ITEM - INTERNAL AUDIT REPORT - ST JOSEPH'S PRIMARY SCHOOL FUNDS AND PTA FUNDS (Pages 305 - 322)

Report by Chief Internal Auditor

The Committee will be asked to pass a resolution in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for items of business with an "E" on the grounds that it is likely to involve the disclosure of exempt information as defined in the appropriate Paragraph of Part 1 of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraph is:-

E1 – Paragraph 6

Information relating to the financial or business affairs of any particular person (other than the authority).

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Audit and Scrutiny Committee

Martin Caldwell (Chair)

Councillor George Freeman

Councillor Alan Reid

Councillor Richard Trail

Councillor Jim Findlay

Councillor Sir Jamie McGrigor

Councillor Sandy Taylor (Vice-Chair)

Councillor Andrew Vennard

Shona Barton, Committee Manager

Contact: Lynsey Innis, Senior Committee Assistant; Tel: 01546 604338