

Argyll and Bute Council
Comhairle Earra-Ghàidheal Agus Bhòid

Customer Services
Executive Director: Douglas Hendry



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9 March 2021

NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY SKYPE** on **TUESDAY, 16 MARCH 2021** at **10:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director of Customer Services

BUSINESS

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**
- 3. MINUTE OF PREVIOUS MEETING HELD ON 15 DECEMBER 2020** (Pages 5 - 10)
- AUDIT ITEMS**
- 4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 11 - 18)
Report by Chief Internal Auditor
- 5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2020-21** (Pages 19 - 44)
Report by Chief Internal Auditor
- 6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2020/21**
(Pages 45 - 74)
Report by Chief Internal Auditor
- 7. 2021/22 INTERNAL AUDIT PLAN** (Pages 75 - 94)
Report by Chief Internal Auditor
- 8. INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL** (Pages 95 - 120)
Report by Chief Internal Auditor
- 9. 2020/21 AUDIT PROGRESS REPORT** (Pages 121 - 130)

Report by Audit Scotland

SCRUTINY ITEMS

- 10. LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL OVERVIEW 2019-20** (Pages 131 - 168)
Report by Section 95 Officer
- 11. VERBAL UPDATE BY CHAIR(S) OF SCRUTINY PANEL**
Verbal Update by Martin Caldwell and Councillor Sandy Taylor
- 12. ECONOMIC STRATEGY SCRUTINY REVIEW** (Pages 169 - 180)
Report by Chair of Audit and Scrutiny Committee
- 13. SCRUTINY FRAMEWORK AND MANUAL UPDATE** (Pages 181 - 206)
Report by Chief Internal Auditor
- 14. BEST VALUE IMPROVEMENT ACTION PLAN UPDATE** (Pages 207 - 224)
Report by Chief Executive/Head of Customer Support Services
- 15. PERFORMANCE MANAGEMENT REVIEW UPDATE** (Pages 225 - 230)
Report by Executive Director with responsibility for Customer Support Services
- 16. WASTE MANAGEMENT** (Pages 231 - 262)
Report by Executive Director with responsibility for Development and Infrastructure Services
- 17. REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 (RIPSA) ANNUAL REPORT** (Pages 263 - 264)
Report by Executive Director with responsibility for Legal and Regulatory Support
- 18. UNAUDITED ANNUAL ACCOUNTS 2020-21** (Pages 265 - 300)
Report by Section 95 Officer
- 19. TREASURY MANAGEMENT STRATEGY AND ANNUAL INVESTMENT STRATEGY** (Pages 301 - 358)
Report by Interim Head of Financial Services
- 20. WORKPLAN** (Pages 359 - 364)
For noting and updating

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