



NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **TUESDAY, 14 SEPTEMBER 2021 at 10:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**
- 3. MINUTE FROM PREVIOUS MEETING HELD ON 15 JUNE 2021** (Pages 5 - 10)
- AUDIT ITEMS**
- 4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 11 - 18)
Report by Interim Chief Internal Auditor
- 5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2021-22** (Pages 19 - 36)
Report by Interim Chief Internal Auditor
- 6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2020/2021** (Pages 37 - 66)
Report by Interim Chief Internal Auditor
 - *Complaints Handling*
 - *Land and Asset Disposal*
 - *LEADER*
- 7. EXTERNAL AUDIT UPDATE**
Verbal Update by Audit Scotland
- 8. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT** (Pages 67 - 70)
Report by Chief Internal Auditor

9. **COUNTER FRAUD TEAM 2021 ANNUAL REPORT** (Pages 71 - 76)
Report by Interim Head of Financial Services
SCRUTINY ITEMS
10. **UPDATE BY CHAIR(S) OF THE SCRUTINY PANELS**
Verbal update by Martin Caldwell and Councillor Jim Lynch
11. **STRATEGIC RISK REGISTER** (Pages 77 - 82)
Report by Chief Executive
12. **STRATEGIC RISK ASSURANCE MAPPING** (Pages 83 - 96)
Report by Interim Head of Financial Services
13. **AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2020/21** (Pages 97 - 104)
Report by Chair of Audit and Scrutiny Committee
14. **LOCAL GOVERNMENT IN SCOTLAND OVERVIEW 2021** (Pages 105 - 150)
Report by Audit Scotland
15. **LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2019/20 - ANALYSIS AND COMMENTARY** (Pages 151 - 194)
Report by Executive Director with responsibility for Customer Support Services
16. **AUDIT SCOTLAND REPORT - DIGITAL PROGRESS IN LOCAL GOVERNMENT** (Pages 195 - 258)
Report by Executive Director with responsibility for Customer Support Services
17. **AUDIT SCOTLAND - 2020/21 FRAUD AND IRREGULARITY REPORT** (Pages 259 - 294)
Report by Interim Head of Financial Services
18. **CORPORATE COMPLAINTS - ANNUAL REPORT 2020-21** (Pages 295 - 338)
Report by Executive Director with responsibility for Legal and Regulatory Support
19. **FREEDOM OF INFORMATION - ANNUAL REPORT 2020-21** (Pages 339 - 348)
Report by Executive Director with responsibility for Legal and Regulatory Support
20. **AUDIT AND SCRUTINY WORKPLAN** (Pages 349 - 354)
For noting and updating

Audit and Scrutiny Committee

Martin Caldwell (Chair)

Councillor George Freeman

Councillor Sir Jamie McGrigor

Councillor Richard Trail

Councillor Jim Findlay

Councillor Jim Lynch (Vice-Chair)

Councillor Alan Reid

Councillor Andrew Vennard

Shona Barton, Committee Manager

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