



NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSFOT TEAMS** on **TUESDAY, 15 MARCH 2022 at 10:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

1. **APOLOGIES**
 2. **DECLARATIONS OF INTEREST**
 3. **MINUTE OF PREVIOUS MEETING HELD ON 14 DECEMBER 2021** (Pages 3 - 6)
- AUDIT ITEMS**
4. **INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 7 - 14)
Report by Interim Chief Internal Auditor
 5. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2021-22** (Pages 15 - 38)
Report by Interim Chief Internal Auditor
 6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2021/2022** (Pages 39 - 78)
Report by Interim Chief Internal Auditor
 - Environmental Health
 - Live Argyll Budget Monitoring
 - Purchasing Cards
 7. **REVISED 2021/22 INTERNAL AUDIT ANNUAL PLAN** (Pages 79 - 100)
Report by Interim Chief Internal Auditor

8. **2022/23 INTERNAL AUDIT PLAN** (Pages 101 - 120)
Report by Interim Chief Internal Auditor
9. **EXTERNAL AUDIT - 2021/22 ANNUAL PLAN** (Pages 121 - 136)
Report by Audit Scotland
10. **INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL** (Pages 137 - 162)
Report by Interim Chief Internal Auditor
- SCRUTINY ITEMS**
11. **VERBAL UPDATE BY CHAIR(S) OF THE SCRUTINY PANEL(S)**
Verbal Update by Martin Caldwell and Councillor Jim Lynch
12. **SCRUTINY FRAMEWORK AND MANUAL UPDATE** (Pages 163 - 186)
Report by Interim Chief Internal Auditor
13. **UNAUDITED ANNUAL ACCOUNTS 2021-22** (Pages 187 - 224)
Report by Section 95 Officer
14. **TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY** (Pages 225 - 286)
Report by Interim Head of Financial Services
15. **BEST VALUE IMPROVEMENT ACTION PLAN UPDATE** (Pages 287 - 310)
Report by Chief Executive/Executive Director with responsibility for Customer Support Services
- REPORTS FOR NOTING**
16. **REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 (RIPSA) ANNUAL REPORT** (Pages 311 - 312)
Report by Executive Director with responsibility for Legal and Regulatory Support
17. **WORKPLAN** (Pages 313 - 316)
For noting and updating

Audit and Scrutiny Committee

Martin Caldwell (Chair)	Councillor Jim Findlay
Councillor George Freeman	Councillor Jim Lynch (Vice-Chair)
Councillor Sir Jamie McGrigor	Councillor Alan Reid
Councillor Richard Trail	Councillor Andrew Vennard

Shona Barton, Committee Manager

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