



NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held in the **COUNCIL CHAMBERS, KILMORY, LOCHGILPHEAD** on **THURSDAY, 23 JUNE 2022 at 12:30 PM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

1. **APOLOGIES**
 2. **DECLARATIONS OF INTEREST**
 3. **MINUTE OF PREVIOUS MEETING HELD ON 15 MARCH 2022** (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 - 38)
Report by Interim Chief Internal Auditor
 6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2021/2022** (Pages 39 - 126)
Report by Interim Chief Internal Auditor
 - Civil Contingencies
 - Climate Change Act
 - ELC Parental Satisfaction
 - ICT Remote Working
 - Planning Applications
 - School Fund Governance
 - Complaints Handling (HSCP Audit Plan)

7. EXTERNAL AUDIT UPDATE REPORT

Verbal Update by Audit Scotland

8. REVISED 2022/23 INTERNAL AUDIT ANNUAL PLAN (Pages 127 - 148)

Report by Interim Chief Internal Auditor

SCRUTINY ITEMS

9. VERBAL UPDATE BY CHAIR(S) OF THE SCRUTINY PANEL

Verbal Update by Martin Caldwell and Councillor Jim Lynch

10. COMMUNITY ASSET TRANSFER SCRUTINY REVIEW (Pages 149 - 166)

Report by Chair of Scrutiny Panel, Martin Caldwell

11. FLY-TIPPING SCRUTINY REVIEW (Pages 167 - 178)

Report by Chair of Scrutiny Panel, Councillor Jim Lynch

12. LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL OVERVIEW 2020-21 (Pages 179 - 218)

Report by Audit Scotland

13. EXTERNAL AUDIT 2021/22 MANAGEMENT REPORT

Verbal Update by Audit Scotland

14. LOCAL GOVERNMENT IN SCOTLAND - OVERVIEW 2022 (Pages 219 - 266)

Report by Audit Scotland

15. STRATEGIC RISK REGISTER (Pages 267 - 272)

Report by Chief Executive

16. COUNCIL 6-MONTH PERFORMANCE REPORT - OCTOBER TO MARCH 2022 (Pages 273 - 306)

Report by Executive Director with responsibility for Customer Support Services

17. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2020/21 - ANALYSIS AND COMMENTARY (Pages 307 - 374)

Report by Executive Director with responsibility for Customer Support Services

18. INTERNAL AUDIT - ANNUAL REPORT 2021/22 (Pages 375 - 386)

Report by Interim Chief Internal Auditor

19. REVIEW OF CODE OF CORPORATE GOVERNANCE (Pages 387 - 442)

Report by Executive Director with responsibility for Legal and Regulatory Support

20. UNAUDITED FINANCIAL ACCOUNTS - TO FOLLOW

Report by Interim Head of Financial Services

21. WORKPLAN (Pages 443 - 446)

For noting and updating

Audit and Scrutiny Committee

Martin Caldwell (Chair)

Councillor Graham Hardie

Councillor Reeni Kennedy-Boyle

Councillor Andrew Vennard

Councillor Daniel Hampsey

Councillor Mark Irvine

Councillor Jim Lynch (Vice-Chair)

Shona Barton, Committee Manager

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