



## **NOTICE OF MEETING**

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 15 SEPTEMBER 2022 at 10:30 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 23 JUNE 2022** (Pages 5 - 12)
- AUDIT ITEMS**
4. **INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 13 - 20)  
Report by Chief Internal Auditor
  5. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23** (Pages 21 - 52)  
Report by Chief Internal Auditor
  6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2022/23** (Pages 53 - 74)  
Report by Chief Internal Auditor
    - Education Management Allowance (EMA)
    - HSCP – Workforce Planning
  7. **EXTERNAL AUDIT UPDATE**  
Verbal Update by Audit Scotland
- SCRUTINY ITEMS**

8. **AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2021/22** (Pages 75 - 82)  
Report by Chair of Audit and Scrutiny Committee
9. **COUNTER FRAUD TEAM (CFT) ANNUAL REPORT AND UPDATE 2022** (Pages 83 - 88)  
Report by Chief Internal Auditor
10. **STRATEGIC RISK ASSURANCE MAPPING** (Pages 89 - 104)  
Report by Chief Internal Auditor
11. **STRATEGIC RISK REGISTER** (Pages 105 - 112)  
Report by Chief Executive
12. **CORPORATE COMPLAINTS ANNUAL REPORT 2021/22** (Pages 113 - 152)  
Report by Executive Director with responsibility for Legal and Regulatory Support
13. **FREEDOM OF INFORMATION - ANNUAL REPORT 2021-22** (Pages 153 - 162)  
Report by Executive Director with responsibility for Legal and Regulatory Support
14. **SCRUTINY - IDENTIFICATION AND ASSESSMENT OF TOPICS 2022-23** (Pages 163 - 166)  
Report by Chief Internal Auditor

#### **REPORTS FOR NOTING**

15. **WORKPLAN** (Pages 167 - 170)  
For noting and updating

#### **EXEMPT REPORT FOR DECISION**

16. **WASTE STRATEGY UPDATE**

Report by Executive Director with responsibility for Roads and Infrastructure Services

(a) Covering Report by Executive Director with responsibility for Roads and Infrastructure Services (Pages 171 - 172)

- E1 (b) Report by Executive Director with responsibility for Roads and Infrastructure Services presented to Environment, Development and Infrastructure Committee on 1 September 2022 (Pages 173 - 182)

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 I of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraph is:-

#### **E1 Paragraph 6**

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

## **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