



NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 16 MARCH 2023** at **11:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

1. **APOLOGIES**
2. **DECLARATIONS OF INTEREST**
3. **MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY COMMITTEE HELD ON 20 DECEMBER 2022** (Pages 5 - 8)

AUDIT ITEMS

4. **INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 9 - 16)
Report by Chief Internal Auditor
5. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23** (Pages 17 - 28)
Report by Chief Internal Auditor
6. **INTERNAL AUDIT - EXTERNAL QUALITY ASSESSMENT** (Pages 29 - 48)
Report by Chief Internal Auditor

SCRUTINY ITEMS

7. **VERBAL UPDATE BY CHAIR(S) OF THE SCRUTINY PANEL(S)**
Verbal update by Martin Caldwell and Councillor Jim Lynch
8. **2023/24 INTERNAL AUDIT PLAN** (Pages 49 - 74)
Report by Chief Internal Auditor
9. **EXTERNAL AUDIT - 2022/23 ANNUAL PLAN**
Verbal Update by Mazars

10. **UNAUDITED ANNUAL ACCOUNTS 2022-23** (Pages 75 - 114)
Report by Head of Financial Services
11. **TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY** (Pages 115 - 170)
Report by Head of Financial Services
12. **BEST VALUE IMPROVEMENT ACTION PLAN UPDATE** (Pages 171 - 186)
Report by Chief Executive
13. **INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL** (Pages 187 - 212)
Report by Chief Internal Auditor
14. **SCRUTINY FRAMEWORK AND MANUAL ANNUAL REVIEW** (Pages 213 - 236)
Report by Chief Internal Auditor
15. **REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 (RIPSA) ANNUAL REPORT** (Pages 237 - 238)
Report by Executive Director with responsibility for Legal and Regulatory Support
16. **WORKPLAN** (Pages 239 - 242)
For noting and updating
17. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2022/23**
 - (a) Covering Report and Internal Audit Reports (Pages 243 - 284)
Report by Chief Internal Auditor
 - *Live Argyll – Events Management*
 - *Procurement*
 - *Customer Service Centre*
 - E1 (b) Internal Audit Report (Pages 285 - 300)
 - *Client Funds*

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 paragraphs of Part 1 of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraphs are:-

E1

Paragraph 6

Information relating 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, Governance Manager

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