



## **NOTICE OF MEETING**

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **TUESDAY, 20 JUNE 2023 at 2:00 PM**, 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 16 MARCH 2023** (Pages 5 - 12)

#### **AUDIT ITEMS**

- 4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 13 - 20)

Report by Chief Internal Auditor

- 5. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/2024** (Pages 21 - 168)

Report by Chief Internal Auditor

- Purchasing Cards
- Building Standards
- Cyber Security
- Management of Debt and Debt Recovery
- Burial Records
- Counselling in Schools
- Equality and Socio-Economic Impact Assessment
- Payroll
- LiveArgyll – Lochgilphead Community Centre
- LiveArgyll – Mid Argyll Sports Centre

6. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23** (Pages 169 - 180)  
Report by Chief Internal Auditor
7. **AUDIT STRATEGY MEMORANDUM** (Pages 181 - 222)  
Report by Mazars
- SCRUTINY ITEMS**
8. **CONSULTATIONS SCRUTINY REVIEW** (Pages 223 - 246)  
Report by Chair of Consultations Scrutiny Panel
9. **VERBAL UPDATE BY CHAIR OF THE FLY TIPPING SCRUTINY PANEL**  
Verbal Update by Councillor Jim Lynch
10. **SCRUTINY - IDENTIFICATION OF A TOPIC 2023-24** (Pages 247 - 250)  
Report by Chief Internal Auditor
11. **PERFORMANCE REPORTING UPDATE** (Pages 251 - 258)  
Report by Executive Director with responsibility for Customer Support Services
12. **AUDIT SCOTLAND REPORT - FINANCIAL BULLETIN 2021/22** (Pages 259 - 290)  
Report by Head of Financial Services
13. **INTERNAL AUDIT - ANNUAL REPORT 2022/23** (Pages 291 - 314)  
Report by Chief Internal Auditor
14. **STATEMENT OF GOVERNANCE AND INTERNAL CONTROL** (Pages 315 - 330)  
Report by Executive Director with responsibility for Legal and Regulatory Support
15. **LOCAL GOVERNMENT IN SCOTLAND - OVERVIEW 2023** (Pages 331 - 370)
16. **UNAUDITED FINANCIAL ACCOUNTS - TO FOLLOW**  
Report by Head of Financial Services
17. **WORKPLAN** (Pages 371 - 374)  
For noting and updating
- E1 18. **INTERNAL AUDIT REVIEW OF CLIENT FUNDS, ACTION PLAN UPDATE** (Pages 375 - 382)
  - 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

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