

**Argyll and Bute Council**  
**Comhairle Earra-Ghàidheal Agus Bhòid**

*Customer Services*  
*Executive Director: Douglas Hendry*



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5 September 2023

## **NOTICE OF MEETING**

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 14 SEPTEMBER 2023 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 OF THE AUDIT AND SCRUTINY COMMITTEE HELD ON 20 JUNE 2023 (Pages 3 - 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 2023-24 (Pages 17 - 32)**  
Report by Chief Internal Auditor
- 6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24 (Pages 33 - 66)**  
Report by Chief Internal Auditor
  - *Risk Management*
  - *Education Maintenance Allowance*
  - *Kintyre Community Centre – Live Argyll*
  - *Victoria Hall – Live Argyll*

- 7. EXTERNAL AUDIT UPDATE**

Verbal Update by Mazars

## **SCRUTINY ITEMS**

**8. VERBAL UPDATE BY CHAIR(S) OF SCRUTINY PANEL(S)**

Verbal Updates by Martin Caldwell and Councillor Jim Lynch

**9. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT (Pages 67 - 70)**

Report by Chief Internal Auditor

**10. CORPORATE COMPLAINTS - ANNUAL REPORT 2022-23 (Pages 71 - 110)**

Report by Executive Director with responsibility for Legal and Regulatory Support

**11. FREEDOM OF INFORMATION - ANNUAL REPORT 2022-23 (Pages 111 - 118)**

Report by Executive Director with responsibility for Legal and Regulatory Support

**12. AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2022/23 (Pages 119 - 126)**

Report by Chair, Martin Caldwell

**13. STRATEGIC RISK ASSURANCE MAPPING (Pages 127 - 140)**

Report by Chief Internal Auditor

**14. STRATEGIC RISK REGISTER (Pages 141 - 144)**

Report by Chief Executive

**15. WORKPLAN (Pages 145 - 148)**

For noting and updating

## **Audit and Scrutiny Committee**

Martin Caldwell (Chair)

Councillor Graham Hardie

Councillor Jim Lynch (Vice-Chair)

Councillor Andrew Vennard

Councillor Daniel Hampsey

Councillor Reeni Kennedy-Boyle

Councillor Dougie McFadzean

Shona Barton, Governance Manager

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