

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS
on THURSDAY, 14 SEPTEMBER 2023**

Present: Martin Caldwell (Chair)

Councillor Daniel Hampsey	Councillor Jim Lynch
Councillor Graham Hardie	Councillor Dougie McFadzean
Councillor Reeni Kennedy-Boyle	Councillor Andrew Vennard

Attending: Anne Blue, Head of Financial Service
Paul MacAskill, Chief Internal Auditor
Shona Barton, Governance Manager
Iain Jackson, Governance, Risk and Safety Manager
Mhairi Weldon, Senior Audit Assistant
Gregory Oduor, Audit Manager, Mazars LLP

1. APOLOGIES

The Chair welcomed everyone to the meeting.

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY COMMITTEE HELD ON 20 JUNE 2023

The Minute of the previous meeting of the Audit and Scrutiny Committee, held on 20 June 2023 was approved as a correct record.

4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES

The Committee gave consideration to a report providing a summary of Internal Audit activity and progress during quarter two of 2023/24 against the following areas:

Audits Completed

- Risk Management
- Education Maintenance Allowance
- Kintyre Community Centre – LiveArgyll
- Victoria Hall – LiveArgyll

Audits in Planning/in Progress

- Piers and Harbours
- Pupil and Public Transport
- Hire of Vehicles

- Learning and Disability Care Packages
- Pupil Registration

The report also provided information on the work carried out by the Counter Fraud Team (CFT); the continuous monitoring programme and the progress of work carried out as a result of information received from the National Fraud Initiative (NFI).

Decision

The Audit and Scrutiny Committee reviewed and endorsed the Summary of Activities report.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24

Consideration was given to a report which provided an update on all open actions as at 30 June 2023. The report included information on actions where the agreed implementation date had been rescheduled.

Decision

The Audit and Scrutiny Committee endorsed the contents of the report.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24

Consideration was given to a report containing the action plans in relation to the following four audits:-

- Risk Management
- Education Maintenance Allowance (EMA)
- Kintyre Community Centre – LiveArgyll
- Victoria Hall – LiveArgyll

Decision

The Audit and Scrutiny Committee reviewed and endorsed the summary report and detail within each individual report.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

7. EXTERNAL AUDIT UPDATE

The Committee gave consideration to a verbal update provided by the External Audit Manager which contained information on the various aspects of work being undertaken to ensure the completion of the draft Annual Audit Report and the preparation of the Annual Accounts for both the Council and Charitable Trusts. The possibility that a Special Meeting of the Committee may be required for the purpose of agreeing the Annual Audited Accounts was also outlined.

Decision

The Audit and Scrutiny Committee agreed to note the verbal update provided.

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

Councillor Lynch advised that, following the agreement at the last meeting that the Fly-Tipping scrutiny review would be completed once the data sets had been agreed, a meeting has been scheduled to take place in early October with relevant officers to discuss the way forward. The Chief Internal Auditor advised that it is hoped that this scrutiny review would re-commence early in the New Year.

9. INTERNAL AUDIT - ANNUAL SELF-ASSESSMENT

The Committee gave consideration to a report which presented the findings of the recent internal self-assessment of the Council's Internal Audit service performed by a member of the Internal Audit team.

Decision

The Audit and Scrutiny Committee reviewed and endorsed the findings of the assessment including the identified areas for improvement, where applicable.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

10. CORPORATE COMPLAINTS - ANNUAL REPORT 2022-23

Consideration was given to a report which provided information on how the Council dealt with complaints during the period between 1 April 2022 and 31 March 2023 and performed against the statutory indicators, which have been agreed between the Scottish Public Services Ombudsman (SPSO) and the Local Authorities Complaint Handlers Network.

Decision

The Audit and Scrutiny Committee considered and noted the content of the report.

(Reference: Report by Executive Director of Legal and Regulatory Support, dated 14 September 2023, submitted)

11. FREEDOM OF INFORMATION - ANNUAL REPORT 2022-23

The Committee gave consideration to a report which provided an update on the position regarding the recording, responding to, monitoring and reporting of requests for information under the Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIR's) for the period between 1 April 2022 and 31 March 2023.

Decision

The Audit and Scrutiny Committee considered and noted the terms of the report.

(Reference: Report by Executive Director of Legal and Regulatory Support, dated 14 September 2023, submitted)

12. AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2022/23

Consideration was given to a report which provided the Chair's annual overview of the Committee's activity during the financial year 2022/23 and a summary of key developments since the commencement of 2023/24. The report also set out how the Committee had fulfilled its remit and provided assurances to the Council.

Decision

The Audit and Scrutiny Committee:-

1. reviewed and endorsed the Chair's Annual Report; and
2. agreed that the Chair present the report to the Council at its meeting on 28 September 2023.

(Reference: Report by Chair of the Audit and Scrutiny Committee, dated 14 September 2023, submitted)

13. STRATEGIC RISK ASSURANCE MAPPING

Consideration was given to a report which set out Internal Audit's assessment of the sources of assurance for the Committee on the management of the Council's strategic risks.

Decision

The Audit and Scrutiny Committee agreed to note the risk assurance map contained at appendix 1 of the report.

(Reference: Report by Chief Internal Auditor, dated 14 September 2023, submitted)

14. STRATEGIC RISK REGISTER

The Committee gave consideration to a report which provided an update on the Council's Strategic Risk Register (SRR).

Decision

The Audit and Scrutiny Committee endorsed the updated Strategic Risk Register (SRR) contained at appendix 1 of the report.

(Reference: Report by Chief Executive, dated 14 September 2023, submitted)

15. WORKPLAN

In order to facilitate forward planning of reports to the Audit and Scrutiny Committee, Members considered the outline Audit and Scrutiny Committee workplan.

Decision

The Audit and Scrutiny Committee agreed to note the outline workplan.

(Reference: Audit and Scrutiny Workplan, dated 14 September 2023, submitted)