



## NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 14 MARCH 2024 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 OF THE AUDIT AND SCRUTINY COMMITTEE HELD ON 19 DECEMBER 2023** (Pages 5 - 10)

### AUDIT ITEMS

4. **INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 11 - 18)  
Report by Chief Internal Auditor
5. **INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24** (Pages 19 - 38)  
Report by Chief Internal Auditor
6. **INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/24** (Pages 39 - 84)  
Report by Chief Internal Auditor
  - *Human Resources - Casual Workers*
  - *Pupil and Public Transport*
  - *Piers and Harbours*

### SCRUTINY ITEMS

7. **FLY-TIPPING SCRUTINY REVIEW** (Pages 85 - 100)

- Report by Chair of Fly-tipping Scrutiny Panel
8. **SCRUTINY - IDENTIFICATION OF A TOPIC 2024-25** (Pages 101 - 104)  
Report by Chief Internal Auditor
  9. **INTERNAL AUDIT PLAN 2024-25** (Pages 105 - 130)  
Report by Chief Internal Auditor
  10. **REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000 (RIPSA) ANNUAL REPORT** (Pages 131 - 144)  
Report by Executive Director with responsibility for Legal and Regulatory Support
  11. **2022-23 AUDITED ANNUAL ACCOUNTS**
    - (a) 2022-23 Draft Annual Audit Report - TO FOLLOW  
Report by Mazars LLP
    - (b) 2022-23 Argyll and Bute Council - ISA 580 Letter of Representation - TO FOLLOW  
Report by Section 95 Officer
    - (c) 2022-23 Audited Annual Accounts - TO FOLLOW  
Report by Section 95 Officer
  12. **UNAUDITED ANNUAL ACCOUNTS 2023-24** (Pages 145 - 182)  
Report by Section 95 Officer
  13. **TREASURY MANAGEMENT STRATEGY AND ANNUAL INVESTMENT STRATEGY** (Pages 183 - 240)  
Report by Section 95 Officer
  14. **CORPORATE IMPROVEMENT PLAN UPDATE** (Pages 241 - 246)  
Report by Chief Executive
  15. **INTERNAL AUDIT CHARTER AND INTERNAL AUDIT MANUAL** (Pages 247 - 274)  
Report by Chief Internal Auditor
  16. **SCRUTINY FRAMEWORK AND MANUAL ANNUAL REVIEW** (Pages 275 - 298)  
Report by Chief Internal Auditor
  17. **LOCAL GOVERNMENT IN SCOTLAND - FINANCIAL BULLETIN 2022-23** (Pages 299 - 334)  
Report by Section 95 Officer
  18. **WORKPLAN** (Pages 335 - 338)  
For noting and updating

## **Audit and Scrutiny Committee**

Martin Caldwell (Chair)

Councillor Daniel Hampsey

Councillor Reeni Kennedy-Boyle

Councillor Dougie McFadzean

Janice Wason Hall

Councillor Graham Hardie

Councillor Jim Lynch (Vice-Chair)

Councillor Andrew Vennard

Shona Barton, Governance Manager

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