

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS
on TUESDAY, 20 DECEMBER 2022**

Present: Martin Caldwell (Chair)

Councillor Daniel Hampsey
Councillor Graham Hardie
Councillor Mark Irvine

Councillor Reeni Kennedy-Boyle
Councillor Jim Lynch
Councillor Andrew Vennard

Attending: Jane Fowler, Head of Customer Support Services
Paul MacAskill, Chief Internal Auditor
Shona Barton, Governance Manager
Mhairi Weldon, Senior Audit Assistant

1. APOLOGIES

The Chair welcomed everyone to the meeting.

There were no apologies for absence intimated.

2. DECLARATIONS OF INTEREST

Councillor Jim Lynch noted in relation to agenda item 5 (Internal and External Audit Report Follow Up 2022-23) that he was appointed to the Oban BID Board by the Council. Having taken note of the updated Standards Commission Guidance in relation to declarations (issued on 7 December 2021) with specific reference to 5.4(c) he did not consider that he had a relevant connection and as such would remain in the meeting and take part in consideration of the item.

3. MINUTES

(a) Minute of previous meeting held on 15 September 2022

The Minute of the previous meeting of the Audit and Scrutiny Committee, held on 15 September 2022 was approved as a correct record.

(b) Minute of the Special Meeting held on 22 November 2022

The Minute of the Special meeting of the Audit and Scrutiny Committee, held on 22 November 2022 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 3 of 2022/23 against the following areas:

Audits Completed

- Performance Management (HSCP)
- Directions (HSCP)

- Commissioning (HSCP)
- Heritage Assets
- Externally Funded Projects
- Early Years – Covid Funding
- Private Sector Grants and Housing Adaptations
- Oban Airport
- Campbeltown Aqualibrium

Audits in Progress

- Procurement
- Events Management
- Management of Debt and Debt Recovery
- Client Funds

The report also included information on the work carried out by the Counter Fraud Team (CFT) and provided an update on the work being undertaken by the CFT which feeds into the National Fraud Initiative (NFI) matching service.

Decision

The Audit and Scrutiny Committee agreed to note and endorse the Summary of Activities report.

(Reference: Report by Chief Internal Auditor, dated 20 December 2022, submitted)

5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2022-23

The Committee gave consideration to a report providing an update on all open actions as at 30 September 2022, including information on actions where the agreed implementation date had been rescheduled.

Decision

The Audit and Scrutiny Committee agreed to endorse the contents of the report.

(Reference: Report by Chief Internal Auditor, dated 20 December 2022, submitted)

6. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2022/23

The Committee gave consideration to a report containing the action plans in relation to the following 9 audits:-

- Externally Funded Projects
- Heritage Assets
- Early Years
- Private Sector Grants and Housing Adaptations
- Oban Airport
- Live Argyll – Campbeltown Aqualibrium
- Performance Management (HSCP)
- Directions (HSCP)
- Commissioning (HSCP)

Decision

The Audit and Scrutiny Committee agreed to note and endorse the summary report and detail within each individual report.

(Reference: Report by Chief Internal Auditor, dated 20 December 2022, submitted)

Councillor Andrew Vennard joined the meeting during discussion of agenda item 7 (Verbal Update by Chair(s) of the Scrutiny Panel(s))

7. VERBAL UPDATE BY CHAIR(S) OF THE SCRUTINY PANEL(S)

Martin Caldwell, Chair of the Public Consultation Review Panel provided a short update in relation to the progress made since the review commenced. He advised that a meeting had been arranged with the Chief Internal Auditor for the New Year to discuss how best to define the scope of the review and that a further update would be provided to the next meeting of the Committee.

Councillor Jim Lynch, Chair of the Fly Tipping Review Panel provided a short update in relation to the progress made since the last meeting. He advised of the difficulties of defining fly tipping and in particular the issues that have presented in seeking information to allow for a fair review to be conducted. Councillor Lynch advised of the next steps in seeking information and that he hoped to be in a position to provide an update to the next meeting of the Committee.

8. COUNCIL 6-MONTH PERFORMANCE REPORT - APRIL TO SEPTEMBER 2022

Consideration was given to a report which presented the Council's 6-month Performance Report for April to September 2022.

Decision

The Audit and Scrutiny Committee:-

1. noted that the report presented the Council performance on strategic activities across all services;
2. reviewed and scrutinised the Council's 6-month Performance Report;
3. noted that the Strategic and Area Committees have responsibility to scrutinise operational performance; and
4. noted the planned activity for Performance Management and Reporting during 2022/23 onwards.

(Reference: Report by Executive Director with responsibility for Customer Support Services, dated 20 December 2022, submitted)

9. 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 Committee Workplan, dated 20 December 2022, submitted)