

## Audit & Scrutiny Committee Work Plan 2025

**This is an outline plan to facilitate forward planning of reports to the Audit & Scrutiny Committee**

Report	Lead Service	Regularity
<b>13 March 2025</b>	<b>Reports to Committee Services by 17 February 2025</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal and External Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2024/25	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Audit Progress Report	Forvis Mazars – Mark Outterside	Quarterly
RIPSA Annual Report	Governance and Risk Manager	Annual
Internal Audit 2025/26 Plan and Internal Audit Strategy 2025-2028	Chief Internal Auditor	Annual
2024/25 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
2024-25 Treasury Management Update as at 31 December 2024	Head of Financial Services	Annual
2025-26 Treasury Management Strategy and Annual Investment Strategy	Head of Financial Services	Annual
Internal Audit Charter and Internal Audit Manual	Chief Internal Auditor	Annual
Scrutiny Manual and Framework Update	Chief Internal Auditor	Annual
Report on the Implementation of the New GIAS and Application Note 2025	Chief Internal Auditor	As required
Scrutiny Options Report 2025-26	Chief Internal Auditor	As required
<b>12 June 2025</b>	<b>Reports to Committee Services by 19 May 2025</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal and External Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2024/25 <ul style="list-style-type: none"> <li>➤ Asbestos Management</li> <li>➤ Bridges Inspection Regime</li> </ul>	Chief Internal Auditor	Quarterly

## Audit & Scrutiny Committee Work Plan 2025

Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Internal Audit 2024-25 Annual Report	Chief Internal Auditor	Annual
External Audit – 2024/25 Annual Plan	Forvis Mazars – Mark Outterside	Annual
Audit Strategy Memorandum	Forvis Mazars – Mark Outterside	Annual
Annual Audit Plan for year ending 31 March 2025	Forvis Mazars – Mark Outterside	Annual
Audit Scotland Report – Financial Overview 2024/25	Head of Financial Services	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services/HR & OD Manager – Carolyn Cairns/Jennifer Coyle	Annual
Unaudited Financial Accounts	Head of Financial Services	Annual
Annual Report on Treasury Management Strategy	Head of Financial Services	Annual
Statement of Governance and Internal Control	Governance, Risk and Safety Manager	Annual
<b>4 September 2025</b>	<b>Reports to Committee Services by 11 August 2025</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal and External Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2024/25	Chief Internal Auditor	Quarterly
External Audit Progress Report	Forvis Mazars – Mark Outterside	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
PSIAS Self-Assessment	Chief Internal Auditor	Annual
Corporate Complaints Annual Report 2024-25	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2024-25	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2024/25 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Register – Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
<b>16 December 2025</b>	<b>Reports to Committee Services by 21 November 2025</b>	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal and External Audit Report Follow Up	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2024/25	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly

## Audit & Scrutiny Committee Work Plan 2025

Performance Reporting Update (to include reference to LGBF)	Chief Executive/Head of Customer Support Services/HR & OD Manager – Carolyn Cairns/Jennifer Coyle	Quarterly
Council Annual Report 2025/26	Head of Customer Support Services	Annual
Annual Auditors Report	Forvis Mazars – Mark Outterside	Annual
Draft Thematic Review	Forvis Mazars – Mark Outterside	Annual
2024-25 Audited Annual Accounts	Forvis Mazars – Mark Outterside/Section 95 Officer/Head of Financial Services	Annual
Treasury Management Strategy and Annual Investment Strategy – Mid-year Review Report 2025/26	Head of Financial Services	Annual