

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
12 March 2026	Reports to Committee Services by 16 February 2026	
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 2025/26	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
RIPSA Annual Report	Governance and Risk Manager	Annual
Internal Audit 2025/26 Plan and Internal Audit Strategy 2025-2028	Chief Internal Auditor	Annual
2025/26 Unaudited Annual Accounts Preparation Plan and Timetable	Head of Financial Services	Annual
2025-26 Treasury Management Update as at 31 December 2025	Head of Financial Services	Annual
2026-27 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 Annual Review	Chief Internal Auditor	Annual
11 June 2026	Reports to Committee Services by 18 May 2026	
Internal Audit and Counter Fraud Summary of Activities	Chief Internal Auditor	Quarterly
Internal and External Audit Report Follow Up <i>(including School Residential Trips if delayed)</i>	Chief Internal Auditor	Quarterly
Internal Audit Reports to Audit and Scrutiny Committee 2026/27	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
External Audit Progress Report	Forvis Mazars – Mark Outterside	Quarterly
Internal Audit 2025-26 Annual Report	Chief Internal Auditor	Annual
Scrutiny report on the Monitoring and Managing of Complaints	Chief Internal Auditor (Scrutiny Panel) from March A&SC	Annual
Annual Audit Plan for year ending 31 March 2026	Forvis Mazars – Mark Outterside	Annual
Local Government in Scotland – Financial Bulletin 2024/25 <i>(Accounts Commission publication – timing will be subject to change, as this is dependent on publication date)</i>	Head of Financial Services	Annual
Local Government Benchmarking Framework Report	Head of Customer Support Services/OD Project Manager (Chris Carr)	Annual
Unaudited Annual Accounts for year ending 31 March 2026	Head of Financial Services	Annual

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Treasury Management Annual Report 2025/26	Head of Financial Services	Annual
Statement of Governance and Internal Control	Governance, Risk and Safety Manager	Annual
3 September 2026	Reports to Committee Services by 10 August 2026	
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 2026/27	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
2026-27 Treasury Management Update as at 30 June 2026	Interim Head of Financial Services	Annual
PSIAS Self-Assessment	Chief Internal Auditor	Annual
Corporate Complaints Annual Report 2025-26	Governance, Risk and Safety Manager	Annual
Freedom of Information Annual Report 2025-26	Governance, Risk and Safety Manager	Annual
Audit & Scrutiny Committee 2025/26 Annual Report	Audit & Scrutiny Committee Chair	Annual
Strategic Risk Assurance Mapping	Chief Internal Auditor	Annual
Strategic Risk Register Update	Chief Executive	Annual
15 December 2026	Reports to Committee Services by 20 November 2026	
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 2025/26	Chief Internal Auditor	Quarterly
Verbal Update by Chair(s) of Scrutiny Panel	Chair and Vice Chair of Audit & Scrutiny Committee	Quarterly
Performance Reporting Update (to include reference to LGBF)	Chief Executive/Head of Customer Support Services/HR & OD Manager – Carolyn Cairns/Jennifer Coyle	Annual
Council Annual Report 2025/26	Head of Customer Support Services	Annual
Annual Council Business Plan 2024-25 Outcomes	Head of Customer Support Services	Annual
Treasury Management Strategy and Annual Investment Strategy – Mid-year Review Report 2025/26	Head of Financial Services	Annual
Annual Auditors Report	Forvis Mazars – Mark Outterside	Annual
Draft Thematic Review	Forvis Mazars – Mark Outterside	Annual
2024-25 Audited Annual Accounts & Charity Accounts	Forvis Mazars – Mark Outterside/Section 95 Officer/Head of Financial Services	Annual