

**ANGUS COUNCIL**

**SCRUTINY AND AUDIT COMMITTEE – 13 JUNE 2024**

**SCRUTINY AND AUDIT COMMITTEE SELF-ASSESSMENT AND ANNUAL REPORT**

**REPORT BY CATHIE WYLLIE, SERVICE LEADER - INTERNAL AUDIT**

**1. ABSTRACT**

- 1.1 This report provides a draft annual report to Council on the work undertaken by the Scrutiny and Audit committee during 2023/24.

**2. ALIGNMENT TO THE COUNCIL PLAN AND COUNCIL POLICIES**

The work of the Scrutiny and Audit Committee, summarised in the annual report, contributes to the achievement of the Council Plan.

**3. RECOMMENDATIONS**

It is recommended that the Committee:

- (i) review the draft annual report for the year to 31 March 2024 and provide any comment;
- (ii) agree to revise the date for the training action to be delivered to March 2025 and update this for the final report;
- (iii) determines whether any amendments are required in the light of issues discussed at this meeting; and
- (iv) notes that the annual report will be signed by the Convener and will be submitted to the full Council after the recess.

**4. BACKGROUND**

- 4.1 Guidance published by CIPFA is accepted as best practice for local authority audit committees. The Guidance was updated in 2022 and recommends that all audit committees should “prepare an annual report that provides assurance to all those charged with governance that it fulfils its purpose and can demonstrate its impact”. (Audit Committees Practical Guidance for Local Authorities and Police 2022).

- 4.2 A self-assessment workshop is held annually using checklists from the CIPFA guidance as the basis for discussion. This year’s workshop was held on 28 March 2024 with a follow up session on 23 April. Members completed key elements of the questionnaire from the 2022 guidance prior to the meetings. The questionnaire responses and discussions confirmed a high level of compliance with the guidance and a good level of impact and effectiveness for the committee. No new actions were identified from the discussion. Progress of previous actions is detailed in Appendix A of the draft report.

**5. CURRENT POSITION**

- 5.1 The annual report at Appendix 1 has been prepared by the Convener and Vice-convener to inform Angus Council of the work carried out by the Scrutiny and Audit Committee during 2023/24. It includes an action plan for 2024/25. The report concludes:

- 5.2 “As Convener of the Scrutiny & Audit Committee, I am satisfied that the Committee complies with the Cipfa Position Statement. The work undertaken by the Committee during 2023/24 fulfils the Committee remit and provides reasonable assurance that the Council’s control environment, Corporate risk management arrangements, and governance framework generally operated effectively and efficiently during 2023/24. Operational risk registers still need to be

finalised by some Directorates. Actions have been put in place to address any weaknesses identified and the Committee will continue to monitor completion of these actions. Significant weaknesses identified have been included in the Annual Governance Statement and Corporate Governance action plan as appropriate.”

## **6. PROPOSAL**

- 6.1 Members are asked to review the annual report and provide any comment, and to determine whether any amendments are required in the light of issues discussed at this meeting. The report will be signed by the Convener and will be submitted to Council after the summer recess.

## **7. FINANCIAL IMPLICATIONS**

- 7.1 There are no direct financial implications arising from the recommendations in this report.

## **8. RISK MANAGEMENT**

- 8.1 The report comments on audit and inspection results for systems in place to mitigate risk. Actions are being taken to address weaknesses identified, and the assurance provided is largely positive, with very few areas operating below acceptable levels.

The Report also comments on an audit of Risk Management.

## **9. ENVIRONMENTAL IMPLICATIONS**

- 9.1 There are no direct environmental implications arising from the recommendations of this report.

## **10. EQUALITY IMPACT ASSESSMENT**

- 10.1 An Equality Impact Assessment is not required, as this report is providing reflective information for elected members.

**NOTE:** No background papers, as detailed by Section 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information) were relied on to a material extent in preparing the above report.

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Appendix 1: Scrutiny & Audit Committee Annual Report 2023/24