

AUDIT AND SCRUTINY COMMITTEE ANNUAL REPORT 2019/20

1. SUMMARY

- 1.1 The purpose of this report is to provide the Chair of the Audit and Scrutiny financial year 2019/20 and a summary of key developments since the commencement of 2020/21. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.

2. RECOMMENDATIONS

- 2.1

3. DETAILS

- 3.1 It is important that the Committee fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a scrutiny body as a foundation for sound corporate governance for the Council. The Chartered Institute of Public Finance and AccnETQ/F 72

5.7 Customer Service: None

For further information please contact Internal Audit (01436 657694)

Laurence Slavin
Chief Internal Auditor
26 November 2020

Appendices:

1. Audit and Scrutiny Committee Chair Annual Report 2019/20

Appendix 1 - Audit and Scrutiny Committee Chair Annual Report 2019/20

1. Audit and Scrutiny C

1.1

framework and governance arrangements are operating effectively. In order to fulfil this role a range of reports are provided to the Committee during the year. I am satisfied that the frequency, content and detail of reports provided to the Committee allow myself and fellow members to adequately fulfil this role.

1.2 In March 2019 both Audit Scotland and Internal Audit presented their annual audit plans setting out their respective approaches to the 2019/20 audit of the Council, reflecting their statutory duties and risk based approach. The audit plans were considered by the Committee and accepted.

1.3 During 2019/20 the CIA has continued to develop our approach to audit and scrutiny. Particular developments in the past 12 months which have furthered the effectiveness of both Internal Audit and the Committee are:

- introduced an annual strategic risk assurance mapping exercise
- recommended into the follow-up process
- changed from a monthly to a quarterly follow up process to better prioritise resources
- implemented local benchmarking indicators with five other local authorities
- ongoing engagement with Committee members on our approach to scrutiny.

2. Assurances

Internal Audit Assurance

2.1 Internal Audit is a key source of assurance for both members and management on the effectiveness of the control environment. The Committee has a responsibility for ensuring that Internal Audit is effective in the provision of this assurance. The COVID-19 pandemic meant the 2019/20 annual

3. Risk Management

- 3.1 It is the role of the Committee to gain assurance on the adequacy of the considered a risk management audit presented by the CIA which confirmed

