

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY SKYPE  
on TUESDAY, 15 JUNE 2021**

**Present:** Martin Caldwell (Chair)

Councillor Jim Findlay	Councillor Alan Reid
Councillor George Freeman	Councillor Richard Trail
Councillor Jim Lynch	Councillor Andrew Vennard
Councillor Sir Jamie McGrigor	

**Attending:** Kirsty Flanagan, Executive Director and Chief Financial Officer  
Jane Fowler, Head of Customer Support Services  
Fergus Murray, Head of Development and Economic Growth  
Laurence Slavin, Chief Internal Auditor  
Shona Barton, Committee Manager  
Anne Blue, Finance Manager  
Iain Jackson, Governance and Risk Manager  
Sonya Thomas, Performance and Improvement Officer  
Annemarie McLean, Auditor  
Moir Weatherstone, Auditor  
Councillor Sandy Taylor, Chair of Strategic Housing Fund Review Panel  
John Cornett, Audit Scotland  
Gordon McAllister, Audit Scotland

**1. APOLOGIES**

The Chair welcomed everyone to the meeting.

There were no apologies for absence intimated.

**2. DECLARATIONS OF INTEREST**

There were no declarations of interest intimated.

**3. MINUTE OF PREVIOUS MEETING HELD ON 16 MARCH 2021**

The minute of the previous meeting of the Audit and Scrutiny Committee, held on 16 March 2021, was approved as a correct record.

**4. COUNCIL 6-MONTH PERFORMANCE REPORT - OCTOBER TO MARCH 2021**

-month  
Performance Report and Scorecard for October 2020 to March 2021 as agreed by the Senior Management Team (SMT). Information was also provided on planned activity for Performance Management and Reporting during 2021/22 onwards.

Discussion took place in respect of the reduction in staff absence; the adapted process for completing Display Screen Equipment (DSE) assessments to allow for working from home and street lighting. Further discussion was had in relation to UK

the replacement of EU funding and in particular information relating to the Community Renewal fund, the Levelling Up fund and the forthcoming UK Shared Prosperity Fund.

### **Decision**

The Audit and Scrutiny Committee:-

1. reviewed the Council 6-month Performance Report and Scorecard as presented for the performance;
2. noted that due to Covid-19 demands on staff and resources Performance Management was deprioritised; and
3. noted the planned activity for Performance Management and Reporting during 2021/22 onwards.

(Reference: Report by Chief Executive, dated 4 June 2021, submitted)

### **5. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES**

Consideration was given to a report providing a summary of Internal Audit activity and progress during quarter one of 2021/22 against the following areas:

#### **Audits Completed**

- Capital Monitoring
- Sickness Absence
- Intercompany Controls
- Charging for Non-residential Care services
- Disaster Recovery Planning(ICT)
- Warden Services
- Workforce Planning

#### **Audit in Progress**

- Land and Asset Disposal

Information was also provided on the progress of the Counter Fraud Team (CFT) and Counter Fraud activity for 2021/22.

### **Decision**

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

(Reference: Report by Chief Internal Auditor, dated 15 June 2021, submitted)

### **6. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2020-21**

A report was considered which provided an update on all open actions as at 31 March 2021 including information on actions where the agreed implementation date had been rescheduled.





internal audit officers. The Strategic Housing Fund was chosen for inclusion in the scrutiny priorities, as a review had been approved by the Community Services Committee community organisations in certain areas, thus reducing the risk of not providing

### **Decision**

The Audit and Scrutiny Committee agreed:-

1. the Draft Strategic Housing Fund Scrutiny Report; and
2. that the Strategic Housing Fund Scrutiny Report be presented to the Environment, Development and Infrastructure Committee for consideration.

(Reference: Report by Chair of the Strategic Housing Fund Scrutiny Panel, dated 15 June 2021, submitted)

## **13. REVIEW OF CODE OF CORPORATE GOVERNANCE**

The Committee gave consideration to a report advising that the Code of Corporate Governance Action Plan 2020/21 has been reviewed and updated along with the content of the code to reflect the governance position within the Council for 2020/21. It also noted that the review allows the Council to include a statement of governance and internal control in the Annual Accounts for 2020/21.

The Governance and Risk Manager advised that the following sentence had been inserted at section 4 of the draft statement, contained within Appendix 4 of the report ahead of it being finalised:

### **Decision**

The Audit and Scrutiny Committee:-

1. agreed to note the updates in the Action Plan for 2020/21;
2. considered and approved the content of the Code of Corporate Governance for 2020/21;
3. considered and approved the content of the Action Plan for 2021/22; and
4. considered and approved the draft statement of governance and internal control for 2020/21.

(Reference: Report by Executive Director with responsibility for Legal and Regulatory Support, dated 15 June 2021, submitted)

## **14. UNAUDITED FINANCIAL ACCOUNTS**

