

**MINUTES of MEETING of AUDIT AND SCRUTINY COMMITTEE held BY MICROSOFT TEAMS  
on THURSDAY, 13 JUNE 2024**

**Present:** Janice Wason Hall (Chair)

Councillor Daniel Hampsey	Councillor Reeni Kennedy-Boyle
Councillor Graham Hardie	Councillor Gary Mulvaney
Councillor Fiona Howard	Councillor Andrew Vennard

**Attending:** Anne Blue, Head of Financial Services  
Jane Fowler, Head of Customer Support Services  
Paul MacAskill, Chief Internal Auditor  
Shona Barton, Governance Manager  
Morag Cupples, Finance Manager  
Jennifer Coyle, Senior HR Business Partner  
Mhairi Weldon, Senior Audit Assistant  
Mark Outterside, Director, Mazars LLP  
Gregory Odour, Engagement Manager, Mazars LLP

**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 OF THE AUDIT AND SCRUTINY COMMITTEE, HELD ON 14 MARCH 2024**

The Minute of the previous meeting of the Audit and Scrutiny Committee, held on 14 March 2024 was approved as a correct record.

**4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES**

The Committee gave consideration to a report providing a summary of Internal Audit activity and progress during quarter one of 2024/25 against the following areas:

**Audits Completed**

- Freedom of Information (FOI)
- Client Funds Progress Review
- Financial Ledger
- Scottish Social Services Council (SSSC) Registration
- Learning and Disability Care Packages
- Cloud Based Computer Services

**Audits in Planning/in progress**

- Education Maintenance Allowance

- SPT Annual Claim

The report also provided information on the work carried out by the Counter Fraud Team (CFT); the continuous monitoring programme and the progress of work carried out as a result of information received from the National Fraud Initiative (NFI).

### **Decision**

The Audit and Scrutiny Committee reviewed and endorsed the Summary of Activities report.

(Reference: Report by Chief Internal Auditor, dated 13 June 2024, submitted)

## **5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24**

Consideration was given to a report which provided an update on all open actions as at 31 March 2024 including information on actions where the agreed implementation date had been rescheduled.

### **Decision**

The Audit and Scrutiny Committee endorsed the contents of the report.

(Reference: Report by Chief Internal Auditor, dated 13 June 2024, submitted)

## **6. INTERNAL AUDIT - ANNUAL REPORT 2023/24**

The Committee gave consideration to a report which outlined the work undertaken by Internal Audit in respect of the Annual Audit Plan 2023/24 and advised of the contents of the Chief Internal Auditor's (CIA) independent annual opinion on the effectiveness of the Council's risk management, internal control and governance processes.

The Chair, on behalf of the Committee, took the opportunity to recognise the volume of work undertaken by the Internal Audit team and thanked them for their continued hard work and support.

### **Decision**

The Audit and Scrutiny Committee endorsed the content of the report and the associated annual opinion of the Chief Internal Auditor.

(Reference: Report by Chief Internal Auditor, dated 13 June 2024, submitted)

Councillor Hampsey joined the meeting during discussions of agenda item 6 (Internal Audit – Annual Report 2023/24)

## **7. STATEMENT OF GOVERNANCE AND INTERNAL CONTROL**

Consideration was given to a report which advised that the statement of governance and internal control for 2022/23 had been reviewed and updated which allowed the Council to include a statement of governance and internal control in the Annual Accounts for 2023/24. The draft Statement of Governance and Internal Control 2023/24 was presented as Appendix 1 to the report.

## **Decision**

The Audit and Scrutiny Committee considered and approved the draft Statement of Governance and Internal Control for 2023/24.

(Reference: Report by Executive Director with responsibility for Legal and Regulatory Support, dated 13 June 2024, submitted)

### **8. EXTERNAL AUDIT - ANNUAL AUDIT PLAN, YEAR ENDING 31 MARCH 2024**

The Committee gave consideration to a report which presented the Audit Strategy Memorandum for Argyll and Bute Council for the year ending 31 March 2024. The report provided a summary of the audit approach taken by external auditors, Mazars LLP and highlighted significant audit risks and areas of key judgements.

Discussion was had in relation to the delays experienced in the last year, particularly in relation to meeting statutory deadlines. The concerns of Members were noted with Mr Outterside and Mr Odour confirming arrangements are in place to ensure that timescales are more aligned to the statutory deadlines going forward.

## **Decision**

The Audit and Scrutiny Committee considered and noted the contents of the report.

(Reference: Report by Mazars LLP, submitted)

### **9. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK (LGBF): 2022/23**

Consideration was given to a report which provided a high level summary of Argyll and Bute Council's performance as reported in the Local Government Benchmarking Framework (LGBF) data. Information on the work being carried out as part of the wider Performance Excellence Project was also provided.

## **Decision**

The Audit and Scrutiny Committee:-

1. considered the contents of the report and noted the trend of net improvement across the Council; and
2. noted the ongoing work being carried out as part of the wider Performance Excellence Project.

(Reference: Report by Executive Director with responsibility for Customer Support Services, dated 17 May 2024, submitted)

### **10. UNAUDITED FINANCIAL ACCOUNTS**

The Committee gave consideration to a report which provided an overview of the unaudited annual accounts for 2023-24. The report also provided a summary of the significant movements from 2022-23 and the revenue outturn for 2023-24. It was noted

that the Council would be asked to approve the Unaudited Annual Accounts for 2023-24 for issue.

### **Decision**

The Audit and Scrutiny Committee considered the Unaudited Annual Accounts for the year ended 31 March 2024.

(Reference: Report by Section 95 Officer, dated 13 June 2024, submitted)

## **11. WORKPLAN**

In order to facilitate forward planning of reports to the Audit and Scrutiny Committee, Members considered the outline Audit and Scrutiny workplan.

### **Decision**

The Audit and Scrutiny Committee agreed to note the outline workplan.

(Reference: Audit and Scrutiny Workplan, dated 13 June 2024, submitted)

## **12. INTERNAL AUDIT REPORTS TO AUDIT AND SCRUTINY COMMITTEE 2023/2024**

### **(a) Covering Report and Internal Audit Reports**

Consideration was given to a report containing the action plans in relation to the following 5 audits:-

- Financial Ledger
- Learning and Physical Disability Care Packages
- Scottish Social Services Council (SSSC) Registration
- Freedom of Information Requests
- Cloud Based Computer Systems

### **Decision**

The Audit and Scrutiny Committee reviewed and endorsed the summary report and detail within each individual report.

(Reference: Report by Chief Internal Auditor, dated 13 June 2024, submitted)

The Committee resolved in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973, to exclude the press and public for the following item of business on the grounds that it was likely to involve the disclosure of exempt information as defined in Paragraph 6 of Part 1 of Schedule 7A to the Local Government (Scotland) Act 1973.

### **(b) Internal Audit Report**

The Committee gave consideration to an internal audit report on the Client Funds Progress review.

### **Decision**

The Audit and Scrutiny Committee reviewed and endorsed the report.

(Reference: Report by Chief Internal Auditor, submitted)