



NOTICE OF MEETING

A meeting of the **AUDIT AND SCRUTINY COMMITTEE** will be held **BY MICROSOFT TEAMS** on **THURSDAY, 13 JUNE 2024** at **11:00 AM**, which you are requested to attend.

Douglas Hendry
Executive Director

BUSINESS

- 1. APOLOGIES**
- 2. DECLARATIONS OF INTEREST**
- 3. MINUTE OF PREVIOUS MEETING OF THE AUDIT AND SCRUTINY COMMITTEE, HELD ON 14 MARCH 2024** (Pages 3 - 10)

AUDIT ITEMS

- 4. INTERNAL AUDIT AND COUNTER FRAUD SUMMARY OF ACTIVITIES** (Pages 11 - 18)
Report by Chief Internal Auditor
- 5. INTERNAL AND EXTERNAL AUDIT REPORT FOLLOW UP 2023-24** (Pages 19 - 36)
Report by Chief Internal Auditor

SCRUTINY ITEMS

- 6. INTERNAL AUDIT - ANNUAL REPORT 2023/24** (Pages 37 - 60)
Report by Chief Internal Auditor
- 7. STATEMENT OF GOVERNANCE AND INTERNAL CONTROL** (Pages 61 - 78)
Report by Executive Director with responsibility for Legal and Regulatory Support
- 8. EXTERNAL AUDIT - ANNUAL AUDIT PLAN, YEAR ENDING 31 MARCH 2024**
(Pages 79 - 122)
Report by Mazars
- 9. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK (LGBF): 2022/23** (Pages

123 - 132)

Report by Executive Director with responsibility for Customer Support Services

10. UNAUDITED FINANCIAL ACCOUNTS - TO FOLLOW

Report by Head of Financial Services

11. WORKPLAN (Pages 133 - 136)

For noting and updating

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

(a) Covering Report and Internal Audit Reports (Pages 137 - 212)

Report by Chief Internal Auditor

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

E1 (b) Internal Audit Report (Pages 213 - 230)

- *Client Funds Progress Review*

The Committee will be asked to pass a resolution in terms of Section 50 (A)(4) of the Local Government (Scotland) Act 1973 to exclude the public for items of business with an “E” on the grounds that it is likely to involve the disclosure of exempt information as defined in the appropriate paragraphs of Part 1 of Schedule 7a to the Local Government (Scotland) Act 1973.

The appropriate paragraphs are:-

E1

Paragraph 6

Information relating to the financial or business affairs of any particular person (other than the authority).

Audit and Scrutiny Committee

Janice Wason Hall (Chair)
Councillor Graham Hardie
Councillor Reeni Kennedy-Boyle
Councillor Andrew Vennard

Councillor Daniel Hampsey
Councillor Fiona Howard
Councillor Gary Mulvaney (Vice-Chair)

Shona Barton, Governance Manager

Contact: Lynsey Innis, Senior Committee Assistant Tel: 01546 604338