

LOCAL SCRUTINY PLAN 2016/17 – AUDIT SCOTLAND

1. INTRODUCTION

- 1.1 This report introduces the Local Scrutiny Plan (LSP) 2016/17 and is for members' information. The Local Scrutiny plans sets out the planned scrutiny activity in Argyll and Bute Council during 2016/17 and is based on a shared risk assessment undertaken by a local area network (LAN), comprising of all scrutiny bodies who engage with the Council.

2. RECOMMENDATIONS

- 2.1 The Audit Committee is asked to note the content of the Local Scrutiny Plan 2016/17.

3. DETAIL

- 3.1 The LSP provides commentary on the risk areas that the LAN has identified as requiring scrutiny. Details of Planned Scrutiny activity is outlined in Appendix 1 of the paper. In addition, routine scheduled audit and inspection work will take place through the annual audit process and the on-going inspection of School and care establishments by Education Scotland and the Care Inspectorate respectively. Individual agencies will continue to monitor developments in key areas of Council activity and will provide support and challenge as appropriate.
- 3.2 Sections 4 and 5 of the LSP note Best Value follow-up work has been concluded and an improvement plan is in place. The Controller of Audit will monitor progress made by the Council against findings, through the annual audit process, therefore there is no additional Best Value scrutiny included in the plan. The scale of the financial challenge which the Council is faced with and the sustainability of its current approach to meeting this challenge are also referenced and updates will be provided via the 15/16 Annual Audit report.
- 3.3 Section 13 and 14 of the LSP comments on revisions to the approach to auditing Best Value. The new approach will be rolled out from October 2016 but will continue to evolve.

4. CONCLUSION

- 4.1 The Local Scrutiny plan highlights risks areas identified by the LAN as requiring Scrutiny; it does not identify or address all risks in the Council. The Council will be subject to planned scrutiny activity supported by routine Audit and Inspection activity.

5. IMPLICATIONS

5.1 Policy - None

5.2 Financial -None

5.3 Legal -None

5.4 HR - None

5.5 Equalities - None

5.6 Risk – The Local Scrutiny Plan and any findings may inform future year Audit Plan.

5.7 Customer Service - None

**Kirsty Flanagan,
Head of Strategic Finance
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For further information contact:

Kevin Anderson, Chief Internal Auditor (01369 708505)

APPENDICES

Appendix 1 – Local Scrutiny Plan 2016/17