

A MEETING of the AUDIT AND SCRUTINY COMMITTEE will be held on MONDAY, 15 FEBRUARY 2021 at 10.15 a.m. The meeting will be conducted by Microsoft Teams live event. Arrangements are in place to stream the meeting for public viewing. Further information and a link is provided on the Council's website.

There will be a meeting of Members of the Committee at 9.30 a.m. prior to the main meeting to consider the completion of the Scrutiny tool for Elected Members within the recently published Digital Progress in Local Government.

J. J. WILKINSON,  
Clerk to the Council,

8 February 2021

<b>BUSINESS</b>		
1.	<b>Apologies for Absence.</b>	
2.	<b>Order of Business.</b>	
3.	<b>Declarations of Interest.</b>	
4.	<b>Minute.</b> (Pages 3 - 8)  Minute of Meeting of the Audit and Scrutiny Committee held on 14 January 2021 to be approved and signed by the Chairman (copy attached).	5 mins
5.	<b>Action Tracker</b> (Pages 9 - 10)  To note progress made on the Action Tracker (copy attached).	5 mins
<b>AUDIT BUSINESS</b>		
6.	<b>Risk Management in Services</b>  Presentation by Service Director HR & Communications on the strategic risks facing the Services and the internal controls and governance in place to manage / mitigate those risks to demonstrate how risk management is embedded within Services. (Verbal presentation).	30 mins
7.	<b>Best Value Action Plan</b> (Pages 11 - 20)	15 mins

	Consider Progress Update by the Executive Director Corporate Improvement & Economy on the Best Value Audit Implementation Plan (copy attached).	
8.	<b>Internal Audit work to December 2020</b> (Pages 21 - 32)  Consider a report by Chief Officer Audit & Risk on findings from recent work carried out by Internal Audit, including the recommended audit actions agreed by Management to improve internal controls and governance arrangements (copy attached).	15 mins
9.	<b>Digital Progress in Local Government</b> (Pages 33 - 80)  Consider report by Accounts Commission (copy attached).	15 mins
10.	<b>Local Government in Scotland Financial Overview 2019/20</b> (Pages 81 - 134)  Consider report by Accounts Commission (copy attached).	15 mins
11.	<b>Following the Public Pound Code of Practice Update</b> (Pages 135 - 148)  Consider report by Executive Director Finance & Regulatory (copy attached).	10 mins
12.	<b>Loans Charges and Private Finance Accounting Treatment</b> (Pages 149 - 152)  Consider Briefing Note by the Executive Director Finance & Regulatory providing requested background and information (copy attached).	10 mins
13.	<b>Any Other Items Previously Circulated.</b>	
14.	<b>Any Other Items which the Chairman Decides are Urgent.</b>	

## NOTES

1. Timings given above are only indicative and not intended to inhibit Members' discussions.
2. Members are reminded that, if they have a pecuniary or non-pecuniary interest in any item of business coming before the meeting, that interest should be declared prior to commencement of discussion on that item. Such declaration will be recorded in the Minute of the meeting.

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**Membership of Committee:-** Councillors S. Bell (Chairman), H. Anderson, J. A. Fullarton, J. Greenwell, N. Richards, E. Robson, H. Scott, E. Thornton-Nicol, S. Scott, Mr M Middlemiss and Ms H Barnett

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