
NATIONAL REPORTS BY AUDIT SCOTLAND

Report by Chief Officer Audit & Risk

AUDIT AND SCRUTINY COMMITTEE

26 June 2018

1 PURPOSE AND SUMMARY

- 1.1 The purpose of the report is to provide a list to Members of the Audit and Scrutiny Committee of the recently published National Performance Reports by Audit Scotland of relevance to Local Government and a proposal for their scheduled presentation to the Committee for consideration.**
- 1.2 The Audit and Scrutiny Committee's purpose is to have high level oversight of the framework of internal control, risk management and governance within the Council, therefore it is considered good practice for the Committee to consider relevant reports from external inspection bodies.
- 1.3 Audit Scotland publishes on its website National Performance Reports which are designed to share best practice and lessons learned.
- 1.4 Standard practice is that the Chief Officer Audit & Risk, in consultation with relevant Senior Management and the Chair of the Committee, includes those National Performance Reports of relevance to Local Government within agenda of the Audit and Scrutiny Committee for consideration.

2 RECOMMENDATIONS

- 2.1 I recommend that the Audit and Scrutiny Committee:-**
 - (a) Notes the list of recently published National Performance Reports by Audit Scotland, designed to share best practice and lessons learned, and agrees the proposed schedule of their presentation to the Committee; and**
 - (b) Considers the reports on "Local Government Challenges and Performance 2018" and "Councils' use of arm's-length organisations".**

3 BACKGROUND

- 3.1 The Audit and Scrutiny Committee's purpose is to have high level oversight of the framework of internal control, risk management and governance within the Council, therefore it is considered good practice for the Committee to consider relevant reports from external inspection bodies.
- 3.2 Audit Scotland publishes on its website National Performance Reports which are designed to share best practice and lessons learned.
- 3.3 Standard practice is that the Chief Officer Audit & Risk, in consultation with relevant Senior Management and the Chair of the Committee, includes those National Performance Reports of relevance to Local Government within the agendas of the Committee for consideration.
- 3.4 The list below is of recently published National Performance Reports by Audit Scotland that are of relevance to Local Government and a proposal for their scheduled inclusion, where appropriate, in Agenda papers for presentation to the Audit and Scrutiny Committee (in brackets):
 - "2016/17 audit of Dundee City Council: Report of a significant fraud" March 2018 (proposed for Agenda 25 September 2018; response by Chief Financial Officer)
 - "2016/17 audit of The City of Edinburgh Council: Report on Edinburgh Schools" April 2018 (proposed for Agenda 25 September 2018; response by Service Director Assets & Infrastructure)
 - "Local Government in Scotland: Challenges and Performance 2018" April 2018 (included in Agenda 26 June 2018)
 - "Councils' use of arm's-length organisations" May 2018 (included in Agenda 26 June 2018)
 - Best Value Assurance Report: East Ayrshire Council" May 2018
 - Best Value Assurance Report: Fife Council" May 2018

4 IMPLICATIONS

4.1 Financial

The National Performance Reports by Audit Scotland set out, where relevant, the financial implications for the organisations pertaining to the report subject matter.

4.2 Risk and Mitigations

The National Performance Reports by Audit Scotland set out, where relevant, the risk implications and risk mitigations for the organisations pertaining to the report subject matter.

4.3 Equalities

It is anticipated there will be no adverse impact due to race, disability, gender, age, sexual orientation or religious/belief arising from the work contained in this report.

4.4 Acting Sustainably

There are no direct economic, social or environmental issues in this report.

4.5 Carbon Management

There are no direct carbon emissions impacts as a result of this report.

4.6 Rural Proofing

This report does not relate to new or amended policy or strategy and as a result rural proofing is not an applicable consideration.

4.7 **Changes to Scheme of Administration or Scheme of Delegation**

No changes to the Scheme of Administration or Scheme of Delegation are required as a result of this report.

5 CONSULTATION

- 5.1 The Corporate Management Team has been consulted on this report and any comments received have been taken into account.
- 5.2 The Chief Financial Officer, the Monitoring Officer, the Chief Legal Officer, the Service Director HR, the Clerk to the Council, and the Corporate Risk Officer have been consulted on this report and any comments received have been incorporated into the report.

Approved by

Jill Stacey
Chief Officer Audit & Risk

Signature

Author(s)

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Background Papers: Audit Scotland website for published reports

Previous Minute Reference:

Note – You can get this document on tape, in Braille, large print and various computer formats by using the contact details below. Information on other language translations can also be given as well as provision of additional copies.

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