

## **AUDIT, RISK AND SCRUTINY COMMITTEE (tracked changes included)**

### **PURPOSE OF COMMITTEE**

To ensure that the Council has robust arrangements for:

- Good governance including information governance, surveillance, fraud, bribery and corruption;
- Maintaining an effective control environment through an effective approach to risk management; and
- Reporting on financial and performance reporting.

The Committee will also monitor the effectiveness of the Internal Audit function and the Council's implementation of its recommendations, as well as the implementation of the recommendations of its external auditors.

### **REMIT OF COMMITTEE**

#### **1. Risk Management**

The Committee will ensure the effectiveness of the Council's risk management system and will:

- 1.1** receive an annual review of the system of risk management and an annual report on the corporate risk register and related action plans;
- 1.1.2** receive assurance that services are maintaining and reviewing Business Continuity Plans in accordance with the priorities allocated to them;
- 1.21.3** monitor the implementation of the Council's ALEO Assurance Framework by receiving reports from the ALEO Assurance Hub on the monitoring and mitigation of risks to the Council associated with its ALEOs;
- 1.31.4** receive an annual report in respect of the Council's information governance; [and](#)
- 1.41.5** approve all relevant policies.

#### **2. Internal Audit**

The Committee will:

- 2.1** approve the Internal Audit Annual Plan;
- 2.2** consider reports prepared by Internal Audit (with the exception of reports related to Pensions);
- 2.3** monitor compliance with Internal Audit recommendations (with the exception of reports related to Pensions); [and](#)
- 2.4** monitor the performance of Internal Audit.

### **3. External Audit**

The Committee will:

- 3.1** consider reports prepared by the Council's External Auditor;
- 3.2** monitor the Council's relationship with the External Auditor;
- 3.3** receive reports from the Local Area Network; and
- 3.4** monitor compliance with External Audit recommendations.

### **4. Governance, Accounts and Finance**

The Committee will:

- 4.1** approve the Council's Annual Report and Annual Accounts;
- 4.2** approve the annual governance statement;
- 4.3** approve and monitor the Council's Code of Corporate Governance and approve such action as appropriate; and
- 4.4** monitor the integrity of financial reporting, and governance processes and internal control functions and approve such action as appropriate.

### **5. Legal obligations**

The Committee will:

- 5.1** consider reports in respect of the whistle blowing policy; and
- 5.2** monitor the Council's compliance with its statutory obligations relating to surveillance, information governance, bribery, corruption and fraud, including the approval of all relevant policies.

### **6. Scrutiny**

The Committee will:

- 6.1** once a matter, process or practice has been the subject of a report to Council or committee (including internal and external audits) and the consideration of the matter concluded by Council or said committee action (with the exception of quasi judicial matters and the Appeals, Business Rates Appeals and Community Asset Transfer Review Sub Committees), the committee, to ensure good practice, can determine that further consideration is required. It will not prevent, or alter, any decision being taken and will only review the effectiveness of decision making, or monitoring and may make recommendations to the relevant committee or Council;
- 6.2** on occasion, where appropriate and as it sees fit, seek information from partner organisations, contractors or other stakeholders such as Community Councils or groups of interest on any particular issue;

6.3 request, where appropriate and in terms of any contract or agreement, representatives of external organisations to attend and contribute to meetings; and

6.4 receive reports from regulatory bodies and those providing external assurance such as the Scottish Public Services Ombudsman and Inspector of Crematoria, ensure that the Council responds appropriately and monitor compliance with recommendations.

**Executive Leads: Director of Commissioning and Chief Officer – Governance**