

Appendix 1

Scheme of Administration: Audit and Scrutiny remit

(I) AUDIT AND SCRUTINY COMMITTEE

The following functions of the Council shall stand referred or delegated to this Committee:

Standards

- (1) To ensure that the highest standards of probity and public accountability are demonstrated.

Audit Functions

- (2) Considering reports from the Council's Internal Auditor.
- (3) Considering reports from Audit Scotland concerning Council functions.
- (4) Contributing towards making the Council, its Committees and Services more responsive to the audit function and its purpose.
- (5) Enhancing corporate governance arrangements by promoting internal control and risk management, by supporting an anti-fraud culture, and by the review of revisions to financial procedures.
- (6) Having responsibility for focussing audit resources through a process of endorsing the five year strategic audit plan and agreeing the annual programme of work.
- (7) Monitoring delivery of the audit service through receipt of quarterly reports on work carried out by Internal Audit.
- (8) Considering reports produced by the Council's External Auditor and by Audit Scotland.
- (9) Considering the annual assurance statement provided by Internal Audit on the Council's control environment.

Scrutiny Functions

- (10) To scrutinise areas of policy, service delivery or performance identified for improvement in:
(i) internal and external audit reports where sufficient evidence of progress from the appropriate committee is not available;

(ii) reports or findings from external regulators where sufficient evidence of progress from the appropriate committee is not available.

- (11) To receive reports on the performance of and trends within Council's services as a whole in terms of Local Government Benchmarking Framework.

Inquiries

- (12) To deal with all matters relating to local inquiries into matters affecting children.

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