

Agenda

- (1) Declaration of Interest in terms of the Ethical Standards in Public Life Etc (Scotland) Act 2000

- (2) Audit and Risk-Related Items: Action Log (page 5 - 8)
Submit report by the Audit and Risk Manager to allow Elected Members to track implementation of requests and recommendations made by the Panel in respect of audit and risk-related items in the previous 18 months (copy herewith)

Audit Related Items - Internal Audit

- (3) PCI-DSS Compliance - Progress Report
Submit report by the Head of Business Solutions (copy to follow)

- (4) Internal Audit Annual Report 2019/20 (page 9 - 18)
Submit report by the Audit and Risk Manager providing an overview of the activities of the Internal Audit section for the year 2019-20, by highlighting a number of the more significant issues which arose from the work undertaken by Internal Audit during the year, and by presenting, at Appendix 2 of the report, the annual Internal Audit opinion (copy herewith)

- (5) Internal Audit 2020-21 Annual Plan (page 19 - 46)
Submit report by the Audit and Risk Manager seeking approval of the proposed Internal Audit Annual Plan for 2020-21 (copy herewith)

- (6) Internal Audit Progress Reports
 - (a) Internal Audit Progress Report - January to March 2020 (page 47 - 94)
Submit report by the Audit and Risk Manager providing an overview of Internal Audit activity and reporting the results of Internal Audit outputs finalised since the last meeting of the Audit and Scrutiny Panel (copy herewith)

 - (b) Internal Audit Progress Report - April to June 2020 (page 95 - 164)
Submit report by the Audit and Risk Manager providing an overview of Internal Audit activity and reporting the results of Internal Audit outputs to June 2020 (copy herewith)

- (7) Draft Unaudited Accounts for the year to 31 March 2020
Submit report by the Head of Financial Solutions (1) informing that the unaudited accounts for the year ended 31 March 2020 have now been completed; (2) asking the Panel to consider the key aspects involved in the preparation process, and (3) noting that the draft accounts have now been submitted to the External Auditors (copy of report is available separately in the Secure Share File)

Audit Related Items - External Audit

- (8) External Audit: Audit Scotland Management Report (page 165 - 180)
Submit report by the Audit and Risk Manager presenting the Panel with the audit output produced by the Council's appointed external auditors, Audit Scotland, since the last meeting of the Panel in respect of the audit of the Council for the year-ending 31 March 2020 (copy herewith)

- (9) Audit Scotland/Accounts Commission Report: City Regional and Growth Deals (page 181 - 188)
Submit report by the Audit and Risk Manager regarding the findings of the joint Auditor General and Accounts Commission report 'City Region and Growth Deals' and management assessment of, and responses to, the issues raised by the report (copy herewith)

Risk Management Related Items

- (10) Risk Management Update (page 189 - 200)
Submit report by the Audit and Risk Manager advising on risk management developments in the period including progress on reviewing, assessing and managing risks contained within the Council's corporate risk register (copy herewith)

- (11) Corporate Risk - Financial Sustainability (page 201 - 206)
Submit report by the Head of Financial Solutions providing the Panel with an overview of management's current assessment of Corporate Risk: Financial Sustainability taking account of the impact of the current health pandemic (copy herewith)

- (12) Risk Management Update - Corporate Risk L3 - Health and Safety (page 207 - 226)
Submit report by the Head of People and Organisational Development providing a summary of the management of Corporate Risk L3: Health and Safety to the Panel, and in particular, to detail how the effects of the coronavirus (Covid 19) have been managed against identified risks (copy herewith)