

AGENDA

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

AUDIT RELATED ITEMS

- (2) Audit and Risk-Related Items: Action Log (page 5 - 8)
Submit report by the Audit and Risk Manager allowing 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)
- (3) Internal Audit Progress Report (page 9 - 92)
Submit report by the Audit and Risk Manager (1) providing an overview of Internal Audit activity, and (2) reporting the results of Internal Audit outputs finalised since the last update to the Panel in September 2021 (copy herewith)
- (4) Internal Audit: Follow-Up of Actions previously agreed by Management in response to Audit Recommendations (page 93 - 106)
Submit report by the Audit and Risk Manager updating the Panel on the results of Internal Audit's follow-up work reviewing the extent to which Management have implemented actions previously committed to in response to recommendations made within Internal and External Audit reports (copy herewith)
- (5) National Fraud Initiative - Update (page 107 - 112)
Submit report by the Audit and Risk Manager informing the Panel of the progress made to date by the Council in response to the 2020 National Fraud Initiative (NFI) data matching exercise (copy herewith)

RISK MANAGEMENT RELATED ITEMS

- (6) Risk Management Update (page 113 - 118)
Submit report by the Audit and Risk Manager updating the Panel on risk management developments in the period with a particular focus on two risks (workforce pressures and supply chain risks) where residual risks have increased significantly in recent months such that they are now subject to regular consideration by the Corporate Management Team (copy herewith)
- (7) Corporate Risk - ICT Operational Capability Risk - Deep Dive (page 119 - 134)
Submit report by the Head of Business Solutions providing an overview of existing controls and actions taken to date to mitigate this risk, as well as future actions planned to continue to manage and update this risk to fully reflect the changing landscape of ICT service delivery (copy herewith)

SCRUTINY RELATED ITEMS

- (8) PCI-DSS Compliance - Progress Report (page 135 - 140)
Submit report by the Head of Business Solutions providing the Panel with an update on the Council's progress in achieving compliance with the Payment Card Industry Data Security Standard (PCI-DSS) (copy herewith)
- (9) Senior Information Risk Officer Annual Report/Update (page 141 - 166)
Submit report by the Head of Business Solutions regarding activities which have been undertaken or are underway to enable the SIRO to provide assurances information risks are being effectively managed,, and to note the next steps planned to further improve the Council's information governance arrangements (copy herewith)

2020-21 - EXTERNAL AUDIT RELATED ITEMS

- (10) Annual Accounts 2020-21 - Letter of Representation (page 167 - 174)
Submit report by the Head of Financial Solutions providing the Panel with information on the Letter of Representation required to be submitted to Audit Scotland in respect of the Council's Annual Accounts and the Council's Charitable Trust Accounts for 2020/21 (copy herewith)
- (11) Annual Accounts 2020-21 External Auditor's Report to Those Charged with Governance (page 175 - 198)
Submit report by Head of Financial Solutions to allow the Panel to consider the external auditor's comments on specific matters arising from their audit of the financial statements for both the Council and the Charitable Trusts and Educational Endowments administered by the Council (copy herewith)
- (12) Annual Accounts 2020-21: External Auditor Annual Report 2020-21 (page 199 - 234)
Submit report by the Audit and Risk Manager presenting to the Panel the Annual Audit Report produced by the Council's appointed external auditors, Audit Scotland, in respect of the audit of the Council for the year-ending 31 March 21 (copy herewith)
- (13) Annual Accounts 2020-21(Audited) (page 235 - 358)
Submit report by the Head of Financial Solutions (1) presenting the Council's final 2020/21 Annual Accounts, and (2) providing the Panel with the background on the need to consider matters raised by Audit Scotland in respect of their examination of the accounts (copy herewith)