

Business Operations and Partnerships Department

Director of Business Operations & Partnerships: Louise Pringle

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Date: 21 September 2023

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TO: Councillor Andrew Morrison (Chair), Tony Buchanan (Vice-Chair), Provost Mary Montague and Councillors Paul Edlin, Annette Ireland, David Macdonald and Gordon Wallace.

AUDIT AND SCRUTINY COMMITTEE

A meeting of the Audit and Scrutiny Committee will be held in the Council Chamber, Council Headquarters, Eastwood Park, Giffnock, on **Tuesday, 26 September 2023 at 2.00pm.**

The agenda of business is as listed below.

Yours faithfully

Louise Pringle

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DIRECTOR OF BUSINESS OPERATIONS & PARTNERSHIPS

AGENDA

1. **Report apologies for absence.**
2. **Declarations of interest.**
3. **Chair's Report.**
4. **Clarification Received on Queries Raised at Previous Meetings – Report by Clerk (copy attached, pages 3 - 10).**
5. **2022/23 Annual Accounts for the Council's Charitable Trusts and External Audit (International Standard on Auditing 260) Report – Report by Head of Accountancy (Chief Financial Officer)(copy attached, pages 11 - 28).**

6. **2022/23 Annual Accounts and Draft Annual Audit Report for East Renfrewshire Council – Report by Head of Accountancy (Chief Financial Officer)(copy attached, pages 29 - 238).**
7. **Interim Treasury Management Report 2023/24 – Quarter 1 – Report by Head of Accountancy (Chief Financial Officer)(copy attached, pages 239 - 254).**
8. **National Fraud Initiative – Update – Report by Director of Business Operations and Partnerships (copy attached, pages 255 - 258).**
9. **Managing the Risk of Fraud and Corruption – Fraud Response Statement 2022/23 (Including Audit Scotland Fraud and Irregularity Report 2022/23) – Report by Chief Executive (copy attached, pages 259 - 266).**
10. **Strategic Risk Register and Risk Management Progress – Biannual Report – Report by Chief Executive (copy attached, pages 267 - 290).**
11. **Review of Council’s Risk Appetite in Relation to Reputational Risk - Report by Chief Executive (copy attached, pages 291 - 296).**
12. **Local External Audit Report – Best Value Thematic Report – Year Ended 31 March 2023 - Leadership of the Development of New Local Strategic Priorities – Report by External Auditor (copy attached, pages 297 - 324).**
13. **Internal Audit Annual Report 2022/23 – Report by Chief Auditor (copy attached, pages 325 - 344).**

For information on how to access the virtual meeting please email:-
linda.hutchison@eastrenfrewshire.gov.uk

A recording of the meeting will also be available following the meeting on the Council’s YouTube Channel <https://www.youtube.com/user/eastrenfrewshire/videos>

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