

**Audit Risk and Scrutiny Committee Remit and Reports**  
**January – December 2023** **Appendix 1**

Remit	Reports	Committee
To ensure that Best Value is achieved in the decision-making process, through consideration of the impact of decisions on policy and on service delivery.	All of the committee's work fulfils this element of its remit, in particular the reports relating to Scrutiny Reviews, Internal Audit and Risk Management.	January – December 2023
To scrutinise the performance of the Council in relation to its policy objectives, priorities and performance targets on individual service areas.	All of the committee's work fulfils this element of its remit, in particular the reports relating to Scrutiny Reviews, Internal Audit and Risk Management.	January – December 2023
To ensure the effectiveness of local reporting and scrutiny arrangements on an annual basis.	Service and Area Committee performance monitoring arrangements	Scheduled 13 February 2024
Calling in for scrutiny any inspection or value for money report received by a Strategic Committee.	This has not been required	N/A
To make recommendations to the Council arising from the outcome of the Scrutiny process	<p>Follow Up on the Scrutiny Review on Eligibility Criteria and Controls for the Town Centre Living Fund</p> <p>Follow Up on the Scrutiny Review on Outcomes Achieved from the Council's Investment in the Public Social Partnership on Community Transport</p> <p>Findings &amp; Recommendations – Scrutiny Review on Additional Support Needs School Transport</p>	<p>25 April 2023</p> <p>13 June 2023</p> <p>Agreed by Full Council on 14 December 2023</p>
To ensure that the scrutiny function is embedded into the remits and work plans of all Committees of the Council	Service and Area Committee performance monitoring arrangements	Scheduled 13 February 2024
Assure the adequacy of risk management practices through review of the Council's strategic risk	<p>Risk Management Arrangements</p> <p>Review of Council-wide Risks – Management of Change</p>	<p>21 February 2023</p> <p>21 February 2023</p>

register and scrutiny of individual risks there in.	Review of Council-wide Risks – Poverty and Inequalities	13 June 2023
Maintain an overview of the financial control environment of the Council including in respect of compliance, through receipt of management and external/internal audit reports advising on arrangements, evaluation outcomes and any issues impacting on internal control adequacy and effectiveness	External Audit on the 2022-23 Audit of Dumfries and Galloway Council	3 November 2023
To review the activities of the Internal Audit function, including its annual work programme and progress against the programme and the outcome of major findings of Internal Audit reviews.	Internal Audit Plan 2023-24  Annual Internal Audit Controls Assurance Statement 2022-23	25 April 2023  13 June 2023
To review all matters relating to external audit, including audit plan, action points and reports, and to monitor implementation of external audit recommendations.	External Audit Plan 2022-23  External Audit on the 2022-23 Audit of Dumfries and Galloway Council  Audit Scotland – Best Value Thematic Work	25 April 2023  3 November 2023  3 November 2023
Respond to issues raised in relation to corporate policies, performance information, inspection and audit reports, accident statistics and Health and Safety costs and any other matters deemed necessary.	Internal Audit Reports and Follow Up Reports  Health and Safety Progress Report  Annual Complaints Monitoring Report 2022-23	21 February 2023 13 June 2023 26 September 2023 28 November 2023  13 June 2023  26 September 2023
Preparation of an annual report on the work and performance of the Audit, Risk and Scrutiny Committee.	Annual Report of the Audit, Risk and Scrutiny Committee	Scheduled 13 February 2024

Role in development and approval of the Council's Local Code of Corporate Governance and Annual Governance Statement.	Draft Annual Governance Statement 2022-23  Annual Governance Statement 2022-23  Annual Governance Statement 2023-24	21 February 2023  13 June 2023  26 September 2023
Receipt of an independent assurance on the integrity of financial reporting and annual governance processes.	External Audit on the 2022-23 Audit of Dumfries and Galloway Council	3 November 2023
Receive quarterly updates (if required) on the use of the Regulation of Investigatory Powers (Scotland) Act 2000.	This was not required	N/A