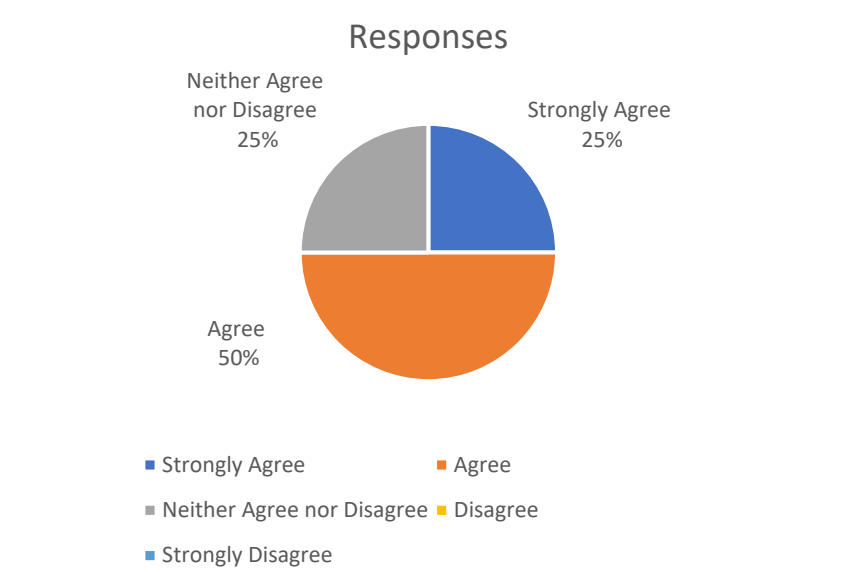
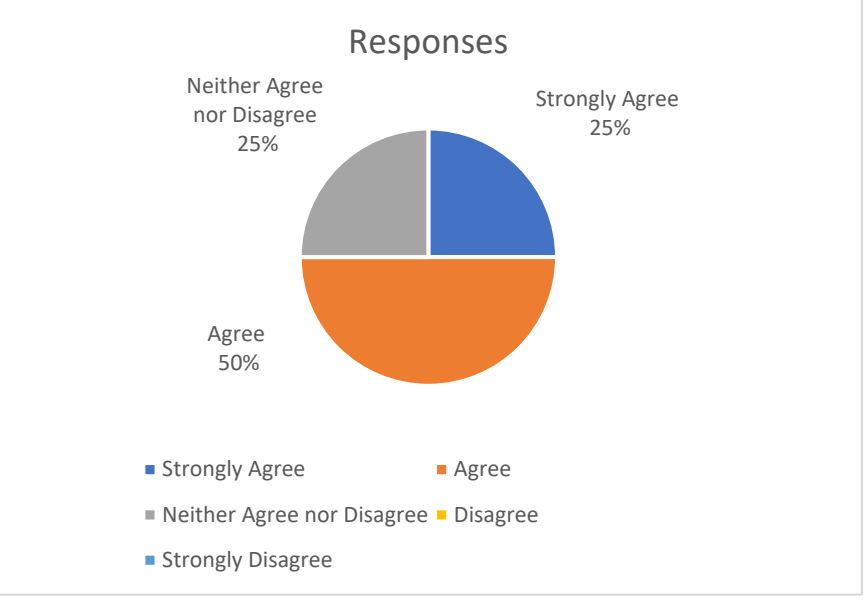
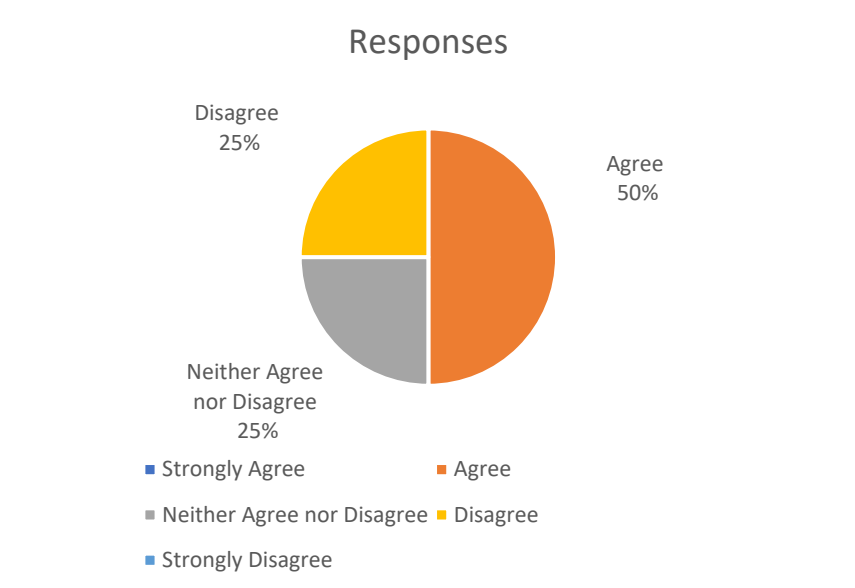
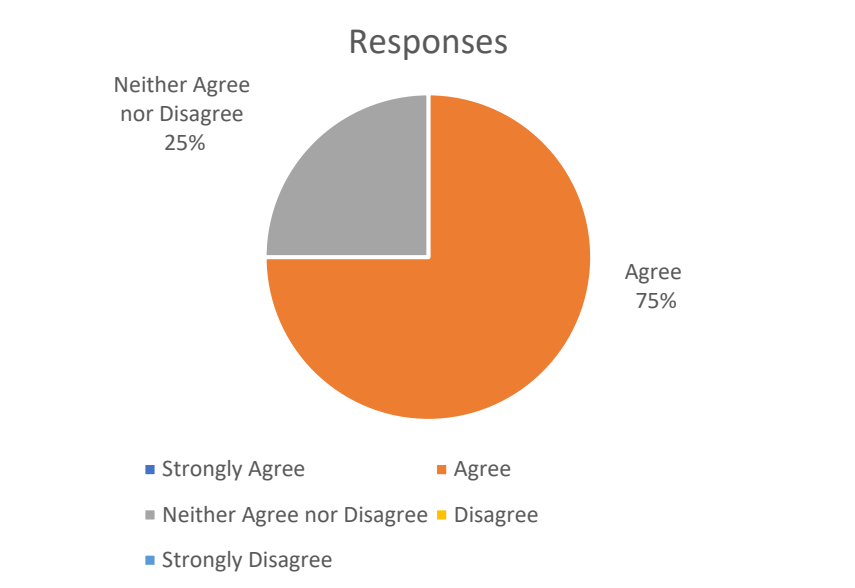


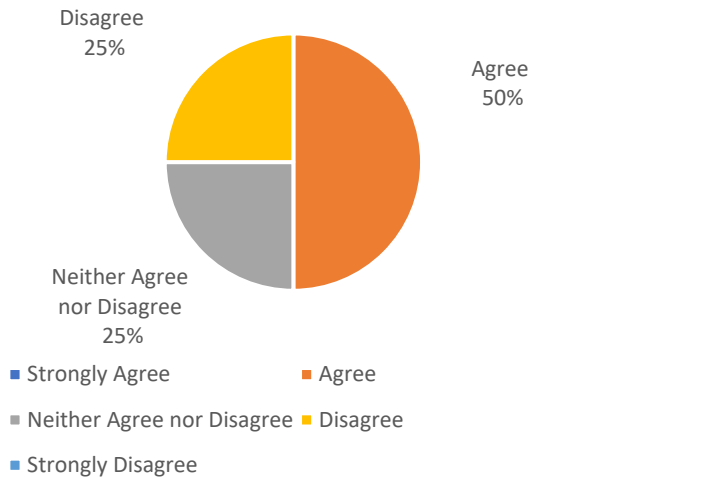
Question	AUDIT SCOTLAND: AUDIT COMMITTEE CHECKLIST	DGC POSITION												
1	Do audit committee councillors have a clear remit that addresses the latest guidance by the Chartered Institute of Public Finance and Accountancy (CIPFA)?	Yes – the current remit agreed in May 2022 aligns with the CIPFA Guidance that was published in 2018.												
2	Does the chair of the committee manage committee meetings effectively?	<p style="text-align: center;">Responses</p>  <table border="1" data-bbox="1120 478 1971 1053"> <caption>Survey Responses Data</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>25%</td> </tr> <tr> <td>Agree</td> <td>50%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>25%</td> </tr> <tr> <td>Disagree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response	Percentage	Strongly Agree	25%	Agree	50%	Neither Agree nor Disagree	25%	Disagree	0%	Strongly Disagree	0%
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3	Does the chair routinely liaise with the head of internal audit before committee meetings?	The Internal Audit Manager participated in all Business Meetings with the Committee Chair and Vice Chair and the Head of Governance and Assurance.												
4	Do the committee's councillors attend routinely, prepare well and challenge officers appropriately?	<p><u>Attendance:</u></p> <p>21 February 2023 – 14 Members present, 1 apology 25 April 2023 – 15 Members present, 0 apologies 13 June 2023 – 14 Members present, 1 apology 26 September 2023 – 14 Members present, 1 apology</p>												

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		<p>3 November 2023 – 10 Members present, 5 apologies 28 November 2023 – 12 Members present, 3 apologies</p> <div data-bbox="1111 395 1977 997" style="border: 1px solid gray; padding: 10px;"> <p style="text-align: center;">Responses</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Survey Responses Data</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Agree</td> <td>50%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>50%</td> </tr> <tr> <td>Strongly Agree</td> <td>0%</td> </tr> <tr> <td>Disagree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table> </div>	Response	Percentage	Agree	50%	Neither Agree nor Disagree	50%	Strongly Agree	0%	Disagree	0%	Strongly Disagree	0%
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5	Does the committee approve internal audit's annual workplan and reports?	The Internal Audit Annual Workplan was approved by the Committee on 25 April 2023												

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6	Can internal audit report to senior officers and the audit committee without fear or favour?	<p style="text-align: center;">Responses</p>  <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Survey Response Data</caption> <thead> <tr> <th>Response Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>25%</td> </tr> <tr> <td>Agree</td> <td>50%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>25%</td> </tr> <tr> <td>Disagree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response Category	Percentage	Strongly Agree	25%	Agree	50%	Neither Agree nor Disagree	25%	Disagree	0%	Strongly Disagree	0%
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7	Do officers provide committee members with timely, well-written and useful reports?	<p style="text-align: center;">Responses</p>  <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Response Data</caption> <thead> <tr> <th>Response Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Agree</td> <td>50%</td> </tr> <tr> <td>Disagree</td> <td>25%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>25%</td> </tr> <tr> <td>Strongly Agree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response Category	Percentage	Agree	50%	Disagree	25%	Neither Agree nor Disagree	25%	Strongly Agree	0%	Strongly Disagree	0%
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8	Do internal audit reports set out comprehensively and clearly what needs to improve, and how?	<p style="text-align: center;">Responses</p>  <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Survey Responses for Question 8</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Agree</td> <td>75%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>25%</td> </tr> <tr> <td>Strongly Agree</td> <td>0%</td> </tr> <tr> <td>Disagree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response	Percentage	Agree	75%	Neither Agree nor Disagree	25%	Strongly Agree	0%	Disagree	0%	Strongly Disagree	0%
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9	Does the committee endorse and track improvements proposed by internal audit?	<p>The Committee has, over the course of 2023, received the following internal audit reports and follow ups:</p> <ul style="list-style-type: none"> 21 February 2023 – 2 internal audit reports 13 June 2023 – 1 internal audit report 26 September 2023 – 3 internal audit reports and 3 internal audit follow up reports 28 November 2023 – 3 internal audit reports 												

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10	Has the committee identified the top five risks to the council?	<p>The Committee has received deep dives on 2 of the risks on the Council-wide risk register over the course of 2023.</p> <p>In addition, the Committee also received an annual update report on the operation of the Council's risk management arrangements.</p>												

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11	Is there sufficient timely training and ongoing support for officers and councillors, including you?	<p style="text-align: center;">Responses</p> <table border="1"> <caption>Survey Responses Data</caption> <thead> <tr> <th>Response Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Disagree</td> <td>25%</td> </tr> <tr> <td>Agree</td> <td>25%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>50%</td> </tr> <tr> <td>Strongly Agree</td> <td>0%</td> </tr> <tr> <td>Strongly Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response Category	Percentage	Disagree	25%	Agree	25%	Neither Agree nor Disagree	50%	Strongly Agree	0%	Strongly Disagree	0%
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