

**Audit Risk and Scrutiny Committee Remit and Reports**  
**1 April 2024 – 31 March 2025**

| Remit   | Reports   | Committee  |
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| 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, Internal Audit, Risk Management and Scrutiny Reviews.   | 1 April 2024 – 31 March 2025                                       |
| 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 Internal Audit, Risk Management and Scrutiny Reviews   | 1 April 2024 – 31 March 2025                                       |
| To ensure the effectiveness of local reporting and scrutiny arrangements on an annual basis.  | Service and Area Committee Reporting and Scrutiny Arrangements 2024-25  | Scheduled 29 April 2025  |
| 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   | Scrutiny Review Arrangements<br>Scrutiny Reviews 2024<br>Scrutiny Reviews 2024 – 25   | 16 April 2024<br>13 June 2024<br>24 September 2024                 |
| To ensure that the scrutiny function is embedded into the remits and work plans of all Committees of the Council  | Service and Area Committee Reporting and Scrutiny Arrangements 2024-25  | Scheduled 29 April 2025  |
| Assure the adequacy of risk management practices through review of the Council's strategic risk register and scrutiny of individual risks there in.       | Review of Council-wide Risks – Information Management<br>Review of Council-wide Risks – Cyber Security<br>Review of Council-wide Risks – Climate Change<br>Review of Council-wide Risks – Significant Service Failure | 16 April 2024<br>16 April 2024<br>13 June 2024<br>21 November 2024 |

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|  | Review of Council-wide Risks – Layering of Demands                   | 21 November 2024   |
| 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 2023-24 Audit of Dumfries and Galloway Council | 21 November 2024   |
| 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 2024-25  | 16 April 2024  |
|  | External Quality Assessment of Internal Audit                        | 13 June 2024   |
|  | National Fraud Initiative Update                                     | 13 June 2024<br>21 November 2024   |
|  | Internal Audit Annual Assurance Statement 2023-24                    | 13 June 2024   |
|  | Internal Audit Plan Update   | 21 November 2024   |
| 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 2023-24  | 16 April 2024  |
|  | External Audit on the 2023-24 Audit of Dumfries and Galloway Council | 21 November 2024   |
|  | Audit Scotland – Best Value Thematic Work                            | 13 June 2024<br>24 September 2024  |
| 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   | 16 April 2024 (2)<br>13 June 2024 (2)<br>24 September 2024 (3)<br>21 November 2024 (2) |
|  | Internal Audit Follow Up Reports                                     | 16 April 2024 (4)<br>13 June 2024 (3)<br>21 November 2024 (2)                          |

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|   | Health and Safety Update Report  | 24 September 2024                    |
|   | Annual Complaints Monitoring Report 2023-24  | 24 September 2024                    |
| 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 2024-25  | Scheduled 29 April 2025              |
| Role in development and approval of the Council's Local Code of Corporate Governance and Annual Governance Statement. | Annual Governance Statement 2023-24  | 16 April 2024                        |
|   | Annual Governance Statement 2024-25  | 24 September 2024<br>28 January 2025 |
| Receipt of an independent assurance on the integrity of financial reporting and annual governance processes.          | External Audit on the 2023-24 Audit of Dumfries and Galloway Council                                   | 21 November 2024                     |
| Receive quarterly updates (if required) on the use of the Regulation of Investigatory Powers (Scotland) Act 2000.     | Regulation of Investigatory Powers (Scotland) Act 2000 (RIP(S)A) – Use of Powers and Future Intentions | 24 September 2024                    |