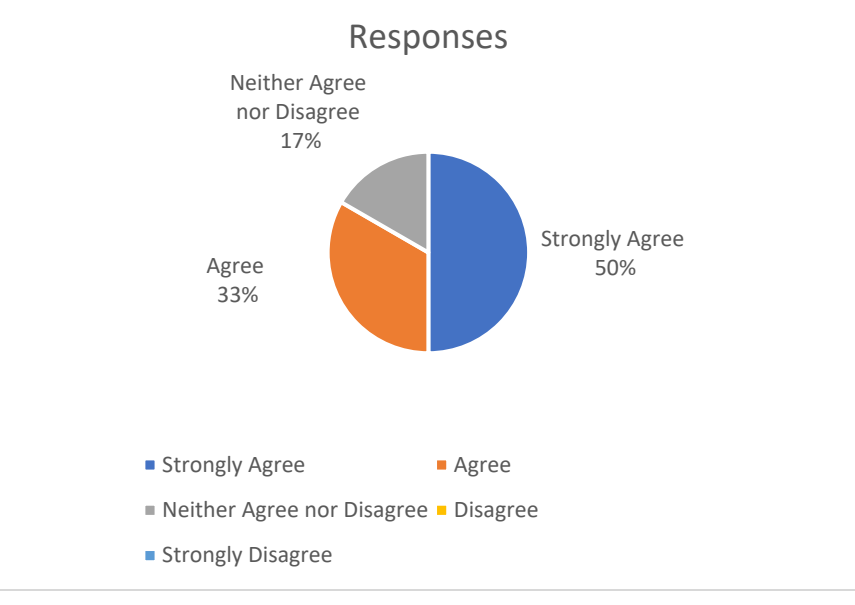
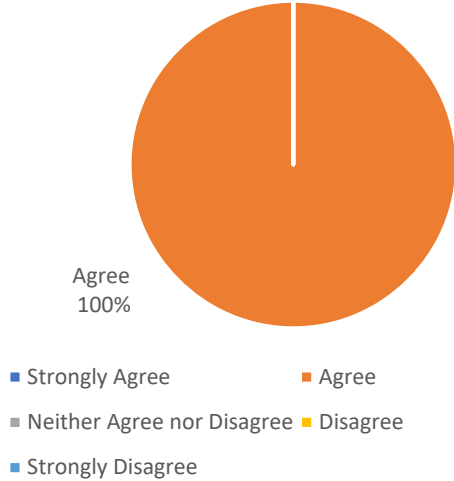
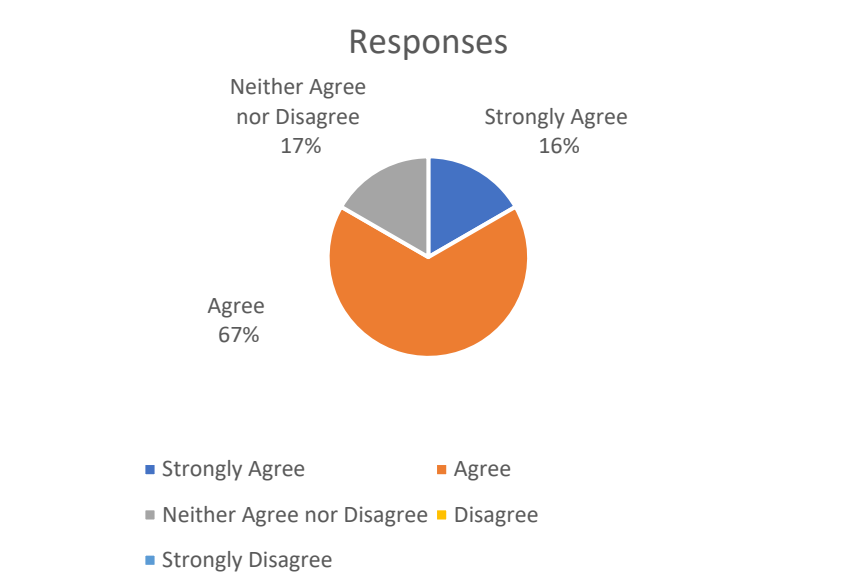
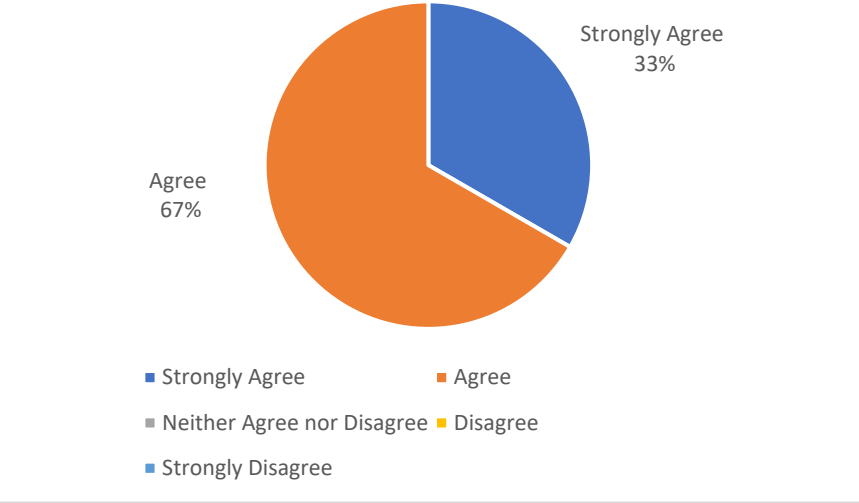


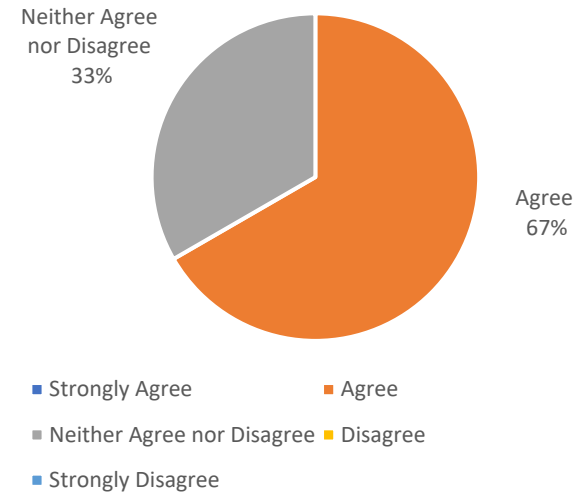
Question	AUDIT SCOTLAND: AUDIT COMMITTEE CHECKLIST	DGC POSITION										
1	Do audit committee councillors have a clear remit that addresses the latest guidance by the Chartered Institute of Public Finance and Accountancy (CIPFA)?	Yes – the current remit agreed in May 2022 aligns with the CIPFA Guidance 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" style="margin-left: auto; margin-right: auto;"> <caption>Response Data</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>50%</td> </tr> <tr> <td>Agree</td> <td>33%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>17%</td> </tr> <tr> <td>Disagree</td> <td>0%</td> </tr> </tbody> </table>	Response	Percentage	Strongly Agree	50%	Agree	33%	Neither Agree nor Disagree	17%	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 Assistant Director Governance and Human Resources										
4	Do the committee's councillors attend routinely, prepare well and challenge officers appropriately?	<p><u>Attendance:</u></p> <p>16 April 2024 – 15 Members present 13 June 2024 – 11 Members present, 4 apologies 24 September 2024 – 14 Members present, 1 apology</p>										

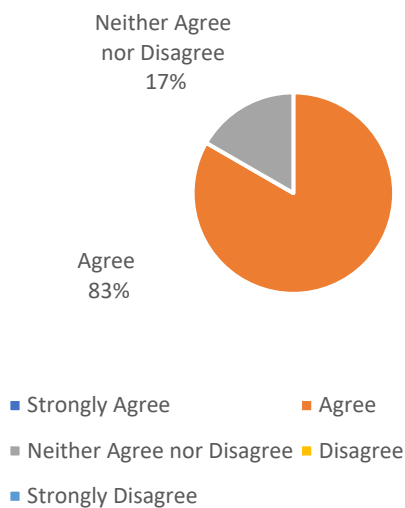
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		<p>21 November 2024 – 11 Members present, 4 apologies 28 January 2025 – 12 Members present, 3 apologies</p> <div data-bbox="1111 392 1975 992" style="border: 1px solid #ccc; padding: 10px;"> <p style="text-align: center;">Responses</p>  <table border="1" style="margin-left: auto; margin-right: auto;"> <caption>Response Data</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>0%</td> </tr> <tr> <td>Agree</td> <td>100%</td> </tr> <tr> <td>Neither Agree nor Disagree</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	Strongly Agree	0%	Agree	100%	Neither Agree nor Disagree	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 Plan 2024-25 was approved by the Committee on 16 April 2024 and received Internal Audit reports throughout the year												

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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>Response Data</caption> <thead> <tr> <th>Response</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>16%</td> </tr> <tr> <td>Agree</td> <td>67%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>17%</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	16%	Agree	67%	Neither Agree nor Disagree	17%	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"> <caption>Survey Responses Data</caption> <thead> <tr> <th>Response Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Strongly Agree</td> <td>17%</td> </tr> <tr> <td>Agree</td> <td>83%</td> </tr> <tr> <td>Neither Agree nor Disagree</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 Category	Percentage	Strongly Agree	17%	Agree	83%	Neither Agree nor Disagree	0%	Disagree	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>Strongly Agree</td> <td>33%</td> </tr> <tr> <td>Agree</td> <td>67%</td> </tr> <tr> <td>Neither Agree nor Disagree</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	Strongly Agree	33%	Agree	67%	Neither Agree nor Disagree	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 2024-25, received the following internal audit reports and follow ups:</p> <ul style="list-style-type: none"> 16 April 2024 – 2 internal audit reports and 4 internal audit follow up reports 13 June 2024 – 2 internal audit reports and 3 internal audit follow up reports 24 September 2024 – 3 internal audit reports 21 November 2024 – 2 internal audit reports and 2 internal audit follow up reports 												

Question	AUDIT SCOTLAND: AUDIT COMMITTEE CHECKLIST	DGC POSITION
		<p style="text-align: center;">Responses</p>  <p>A pie chart titled 'Responses' showing the distribution of answers. The chart is divided into two segments: a larger orange segment representing 'Agree' at 67%, and a smaller grey segment representing 'Neither Agree nor Disagree' at 33%. A legend below the chart lists five categories: 'Strongly Agree' (blue square), 'Agree' (orange square), 'Neither Agree nor Disagree' (grey square), 'Disagree' (yellow square), and 'Strongly Disagree' (blue square).</p>
10	Has the committee identified the top five risks to the council?	The Committee has received deep dives on five of the risks on the Council-wide risk register over the course of 2024-25.

Question	AUDIT SCOTLAND: AUDIT COMMITTEE CHECKLIST	DGC POSITION												
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" style="margin-left: auto; margin-right: auto;"> <caption>Survey Responses Data</caption> <thead> <tr> <th>Response Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Agree</td> <td>83%</td> </tr> <tr> <td>Neither Agree nor Disagree</td> <td>17%</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 Category	Percentage	Agree	83%	Neither Agree nor Disagree	17%	Strongly Agree	0%	Disagree	0%	Strongly Disagree	0%
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