

REPORT TO: SCRUTINY COMMITTEE – 24 APRIL 2024

REPORT ON: OTHER REPORTS RELEVANT TO THE REMIT OF THE SCRUTINY COMMITTEE

REPORT BY: CHIEF INTERNAL AUDITOR

REPORT NO: 110-2024

1.0 PURPOSE OF REPORT

This report advises members of reports submitted to Tayside Contracts, Tayside Valuation Joint Board, Tay Road Bridge Joint Board, and Tay Cities Region Deal Joint Committee that are relevant to the work of the Scrutiny Committee.

2.0 RECOMMENDATION

Members of the Committee are asked to review the reports listed at Appendix 1 and determine whether any of the reports should be the subject of a more detailed discussion by this Committee.

3.0 FINANCIAL IMPLICATIONS

None.

4.0 MAIN TEXT

This report summarises reports that have been reported to the Tayside Contracts Joint Committee, Tay Cities Region Deal Joint Committee and the Tayside Valuation and Tay Road Bridge Joint Boards from June 2023 to March 2024.

5.0 POLICY IMPLICATIONS

This report has been subject to the Pre-IIA Screening Tool and does not make any recommendations for change to strategy, policy, procedures, services or funding and so has not been subject to an Integrated Impact Assessment. An appropriate senior manager has reviewed and agreed with this assessment.

6.0 CONSULTATIONS

The Council's Leadership Team have been consulted in the preparation of this report.

7.0 BACKGROUND PAPERS

None.

**CATHIE WYLLIE
CHIEF INTERNAL AUDITOR**

DATE: 29 MARCH 2024

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Committee	Report Title/Summary
Tayside Contracts Joint Committee 9 June 2023	Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2118&frm=728 Including the minute of the meeting on 13 March 2023. Reports of particular interest: JC10/2023 Annual Report & Accounts JC12/2023 Internal Audit: Outcomes from Reviews 2022/23, and Future Workplans JC14/2023 Business Plan – Update JC15/2023 Local Code of Corporate Governance JC16/2023 Request to Establish a Scrutiny/Performance/Audit Sub-Committee
Tayside Contracts Joint Committee 28 August 2023	Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2136&frm=728 Including the minute of the meeting on 19 June 2023. Reports of particular interest: JC24/2023 Risk Register for Tayside Contracts JC26/2023 Annual Sickness Absence Management and Health Surveillance Report 2022/2023 JC29/2023 Annual Health & Safety Report
Tayside Contracts Joint Committee 20 November 2023	Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2151&frm=728 Including the minute of the meeting on 28 August 2023. Reports of particular interest: JC35/2023 Supported Self-Assessment of Tayside Contracts - Outcome JC36/2023 External Audit Annual Report and Final Accounts JC37/2023 Annual Performance Report 2022/23 JC39/2023 Review of Joint Committee Governance (includes a recommendation to delay decision about establishing a Scrutiny Sub-Committee pending implementation of the rest of the recommendations in this report).
Tayside Contracts Joint Committee 22 January 2024	Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2223&frm=728 No reports of particular interest.
Tayside Contracts Joint Committee 11 March 2024	Agenda and reports are available at: https://www.tayside-contracts.co.uk/tc-document?dsid=2234&frm=728 Including the minute of the meeting on 20 November 2023 and 22 January 2024. Reports of particular interest: JC06/2024 External Audit Plan (for 2023/24) JC07/2024 Internal Audit Plan for 2024/25 – new three year appointment of Internal Auditors for 2023/24 to 2025/26. Report includes a three year internal audit plan for these years. JC08/2024 Scrutiny Role of Joint Committee. The report includes options for referring issues for further scrutiny.

<p>Tayside Valuation Joint Board 19 June 2023</p>	<p>Agenda and reports are available at: Minutes & Agendas 2023 - Tayside Valuation Joint Board (tayside-vjb.gov.uk)</p> <p>Reports of particular interest: TVJB 8-2023 Internal Audit</p> <ul style="list-style-type: none"> • Report 2023/05 – Procurement and Creditors/Purchasing Satisfactory Assurance – System meets control objectives with some weaknesses present. One Priority 2 action to address a significant risk was agreed. • Report 2023/06 – Health, Safety and Wellbeing Good Assurance – system meets control objectives. Two priority 3 actions to address minor weaknesses or enhance efficiency and effectiveness. • Report 2023/07 – Annual Report Opinion “In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money.” <p>TVJB 9-2023 Risk Management/Business Continuity. The Assessor’s Annual Report on Risk Management and Business Continuity arrangements.</p>
<p>Tayside Valuation Joint Board 28 August 2023</p>	<p>Agenda and reports are available at: Minutes & Agendas 2023 - Tayside Valuation Joint Board (tayside-vjb.gov.uk)</p> <p>Reports of particular interest: TVJB19-2023 Internal Audit. The Internal Audit Annual Plan for 2023/24. The plan includes three areas assessed as medium risk: Non-Domestic Rates; Payroll and Corporate Governance.</p>
<p>Tayside Valuation Joint Board 20 November 2023</p>	<p>Agenda and reports are available at: Minutes & Agendas 2023 - Tayside Valuation Joint Board (tayside-vjb.gov.uk)</p> <p>Reports of particular interest: TVJB 23-2023 Internal Audit Report 2024/02 Payroll. The level of assurance is satisfactory - the system meets the control objectives with some weaknesses present. Two Priority 3 recommendations have been made to address minor risk or enhance efficiency or effectiveness. TVJB 27-2023 External Auditor’s report on 2022-2023 Audit. Draft report to be finalised after audit sign off. Proposing that “the Board’s Financial Statements give a true and fair view of its financial position to 31 March 2023” and “The audited part of the remuneration report, the management commentary and the annual governance statement were all consistent with the financial statements and prepared in accordance with the applicable requirements”. The report concluded positively regarding budget monitoring and reporting arrangements, and arrangements to secure Best Value. Three recommendations were made regarding a review of future financial plans, review and update of Standing Orders and Financial Regulations, and review of the Fraud Guidelines and Whistleblowing Policy. Three of four actions from the previous year were assessed as complete and one related to the reserves strategy was on-going.</p>
<p>Tayside Valuation Joint Board 22 January 2024</p>	<p>Agenda and reports are available at: Minutes & Agendas 2024 - Tayside Valuation Joint Board (tayside-vjb.gov.uk)</p> <p>Reports of particular interest: TVJB 3-2024 Internal Audit. The report presented the Internal Audit review schedule for the remainder of the 2023/24 plan, to be carried out in February and March 2024.</p>

Tay Road Bridge Joint Board 19 June 2023	<p>Agenda and reports are available at: trbjb190623ag.pdf (tayroadbridge.co.uk)</p> <p>Reports of particular interest: TRB17-2023 Response to the Internal Auditor’s Annual Report to Members. The Annual Report included the following opinion “In our opinion, the Board has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money.”</p>
Tay Road Bridge Joint Board 11 September 2023	<p>Agenda and reports are available at: Tay Road Bridge Joint Board - Style Letter</p> <p>Reports of particular interest: Item 7 External Auditor’s Annual Report. Draft report to be finalised after audit sign off. Proposing that “Tay Road Bridge’s Board’s Financial Statements give a true and fair view of its financial position to 31 March 2023” and “The audited part of the remuneration report, the management commentary and the annual governance statement were all consistent with the financial statements and prepared in accordance with the applicable requirements”. The report concluded positively regarding budget monitoring and reporting arrangements. One recommendation was made regarding engaging with Transport Scotland to obtain clarity over the likely level of funding in future years. One of two actions from the previous year was assessed as complete and the other, assessed as ongoing, related to reporting to the Board about the uncertainty over future funding levels and the risk to long-term financial stability of the Board.</p>
Tay Road Bridge Joint Board 4 December 2023	<p>Agenda and reports are available at: TRBJB041223.pdf (tayroadbridge.co.uk)</p> <p>No reports of particular interest.</p>
Tay Road Bridge Joint Board 4 March 2024	<p>Agenda and reports are available at: trb040324ag.pdf (tayroadbridge.co.uk)</p> <p>Reports of particular interest: TRB7-2024 Response to Internal Auditor’s report on Contract Management. Satisfactory Assurance – System meets control objectives with some weaknesses present. Three Priority 3 actions were agreed to address minor risk or enhance efficiency and effectiveness.</p>

Tay Cities Region Deal Joint Committee 23 June 2023	<p>Agenda and reports are available at: 23 June 2023 - Tay Cities Region Joint Committee - Agenda & Papers Tay Cities Deal</p> <p>Reports of particular interest: PMO update for Joint Committee June 2023. This includes updates on a number of areas related to timetables, revenue and capital spending, project approval, inflation, and the Risk Register. In particular the report notes the following related to assurance:</p> <ul style="list-style-type: none"> the Statement of Compliance, confirming that any grant claimed from the Scottish Government in the previous financial year (2022/23) was properly due and was used for its intended purposes in line with the terms and conditions was submitted to the Scottish Government on 28 April 2023 prior to the 30 April 2023 deadline. All projects provided Statements of Compliance to provide assurance to the S95 Officer. The 2023/24 Grant Offer letter has new clauses that include one about internal Audit. "In relation to Internal Audit - It is for the «Region_Deal_Name» Local Authority partners to allocate Internal Audit resources for «Region_Deal_Name» activities. The Accountable Body shall determine which of the «Region_Deal_Name» Local Authority partners Internal Audit functions should conduct specific audits for «Region_Deal_Name» activities. The results of the audit will be submitted by the Accountable Body to DGEFinanceUnit@gov.scot upon completion of the audit."
Tay Cities Region Deal Joint Committee 22 September 2023	<p>Agenda and reports are available at: 22 September 2023 - Tay Cities Region Joint Committee - Agenda & Papers Tay Cities Deal</p> <p>Reports of particular interest: PMO update for Joint Committee September 2023 This includes updates on a range of issues similar to the June 2023 report. It includes that the Internal Audit carried out by the Accountable Bodies Internal Audit service was presented to the management committee in August, and that it would be presented to the Dundee City Council Scrutiny Committee in September 2023.</p>
Tay Cities Region Deal Joint Committee 23 October 2023	<p>This meeting dealt with one item re Dundee Airport Investment Project Business Justification Case, which was taken in private.</p>
Tay Cities Region Deal Joint Committee 8 December 2023	<p>Agenda and reports are available at: 8 December 2023 - Tay Cities Region Deal Joint Committee - Agenda & Papers Tay Cities Deal</p> <p>Reports of particular interest: PMO update for Joint Committee December 2023 In addition to the range of items covered similar to the June 2023 report this one includes the Annual Performance Report and Benefits Realisation Plan, covering the period October 2022 to September 2023. A draft of both documents is submitted to both Governments by 15 December 2023 and informs the Annual Conversation scheduled for February. The final versions will be presented to the Joint Committee in March 2023 for approval.</p>

<p>Tay Cities Region Deal Joint Committee 28 March 2024</p>	<p>Agenda and reports are available at: 28 March 2024 - Tay Cities Region Joint Committee - Agenda, Papers & Presentations Tay Cities Deal</p> <p>Reports of particular interest: Joint Committee PMO update presentation -28 March 2024 In addition to the usual updates on progress this report includes a section on the Annual Conversation 2024. This notes that “The Partnership were complimented by both Governments on their on going ambition and drive and the progress that they have made in delivering their commitments.”</p> <p>Annual Performance Report & Benefits Realisation Plan Update This presents the Partnership’s third Annual Report and Benefits Realisation Plan covering October 2022 to September 2023, and notes highlights from both.</p>
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