**An introduction to the Scrutiny and Audit Committee**

Updated March 2016

 Page

1. **CONTENTS**
2. **INTRODUCTION**
3. **WHAT IS THE SCRUTINY AND AUDIT COMMITTEE?**
4. What does it do?
5. What does it not do?

1. **INVESTIGATIONS**
2. How does it operate?
3. Requirements of Councillors

 8. Officer support

1. Choice of topic for investigation
2. Scoring process
3. Defining the remit
4. Utilising external experts
5. Background papers

 11. Setting in context

 11 Hearing potential witnesses

 13. Preparing relevant questions

1. What happens at the meeting?
2. What happens after the meeting?
3. What happens next?

 17. **AUDIT**

1. Internal Audit
2. External Audit

 18. Performance assessed

1. **TREASURY MANAGEMENT SCRUTINY**

1. **SERVICE SAVING MONITORING**

1. **RISK MANAGEMENT**

**INTRODUCTION**

Since its establishment in 2002, Aberdeenshire Council’s Scrutiny and Audit Committee has been in a continual process of self-review and evolution. Its greatest strengths have been determined to lie in the Councillors who devote time and commitment to the work of scrutiny and audit. The processes previously implemented have arisen directly from their personal approach, but became a cohesive, cross-party and corporate strength.

As the individuals who serve on the Committee change, bringing their own skills and abilities to the process, the operational practise will continue to evolve, but the key principles will remain constant. In carrying out its work, the Committee will seek to be Deliberative, Outward looking, Investigative, Inclusive, Open, Influencing, Evidence based, Proactive, Transparent, Flexible, Accountable, Non-partisan and Responsive.

This document pulls together, in a single volume, the various leaflets and information relating to Aberdeenshire Council’s Scrutiny and Audit Committee which have been published. It also provides a narrative of the processes which the Committee follows in order to undertake its work, and, in particular, focuses on how the formal investigations are undertaken.

It is hoped that this collective overview of the Committee, setting its operation in context, describing locally adopted procedures and processes, will be helpful to Councillors serving on the Committee; to those throughout Aberdeenshire Council who may wish to become more aware of the Committee and its working processes; and also to the general public who are interested in how Aberdeenshire Council has chosen to go beyond the statutory requirements for audit and self-scrutiny.

The handbook is kept under review and will be updated on a regular basis to reflect any amendments to practice or procedure.

Aberdeenshire Council is proud of the work undertaken by the Scrutiny and Audit Committee to date and believes that the strengths of the past will be the foundations of yet more development and growth.

 

|  |  |  |
| --- | --- | --- |
| Cllr Gillian Owen, | Cllr Ross Cassie, | Jim Savage, |
| Chair, | Vice-Chair, | Chief Executive |
| Scrutiny and Audit Committee,Aberdeenshire Council | Scrutiny and Audit Committee, Aberdeenshire Council | Aberdeenshire Council. |

**WHAT IS THE SCRUTINY AND AUDIT COMMITTEE?**

The Scrutiny and Audit Committee is a central Committee of Aberdeenshire Council. It is made up of 12 councillors, reflecting the political spread across the authority and, unlike the Council’s other policy committees, does not allow for substitutes to attend. The Committee was established in 2002 and has been given powers:

1. to review the effectiveness of Council policy implementation and Council service delivery, and to identify potential improvements;
2. to undertake an annual programme of reviews;
3. to make recommendations regarding improvements to the performance of services;
4. to call upon any officer of the Council or Chair/Vice-Chair of the Council’s committees to give evidence or provide written reports, as appropriate;
5. to call upon expert witnesses or members of the public to give evidence, where necessary;
6. to review, in conjunction with Council managers, the adequacy of: (i) internal control systems, (ii) policies and practices employed to ensure compliance with relevant statutes, directions, guidance and policies, (iii) financial information presented to the Council, and (iv) risk assessment arrangements and procedures;
7. to review, in conjunction with Council managers, management letters or reports, and compliance with relevant codes of practice;
8. to ensure that the Council’s Internal Audit function is properly resourced and has appropriate standing within the Council;
9. to review the activities of the Internal Audit function, including its annual work programme and review all audit reports and management delivery of agreed recommendations; and
10. to manage all aspects of the Council’s relationship with its external auditors, including the review of annual work programmes and strategic risk analysis.

In April, 2010, additional powers were given to the Committee to (a) review the treasury management policy and procedures and make recommendations to the responsible body and (b) review and challenge treasury management activities within the context of the risk management policy.

Unlike its similarly titled counterparts in England, the Scrutiny and Audit

Committee is not a statutory group, but has been adopted by Aberdeenshire Council as a means of reviewing the Council’s performance and managing internal and external audit issues.

In Scotland, the Directors of Finance section of the Chartered Institute of

Public Finance and Accountancy (CIPFA) issued a guidance note covering ‘Audit Committee principles in Local Authorities in Scotland’. This set out three fundamental principles to define the expression ‘Audit Committee principles’, suggesting that there should be effective mechanisms in place to provide:

1. independent assessment of the adequacy of the risk management framework and the associated control environment within the authority;
2. independent scrutiny of the authority’s financial and non-financial performance to the extent that it affects the authority’s exposure to risk and weakness in the control environment; and
3. assurance that any issues arising from the process of drawing up, auditing and certifying the authority’s annual accounts are properly addressed.

The guidance note makes no assumption that there will be a single audit committee but is clear that the creation of an audit committee (or equivalent), to give effect to good audit committee principles, is good practice.

Aberdeenshire Council is amongst the significant majority of Scottish local authorities which have an audit committee. Not all have wider scrutiny functions. Aberdeenshire is one of few authorities which carry out a programme of investigations or reviews of particular aspects of services.

The Committee has adopted the following principles of operation:

|  |  |  |
| --- | --- | --- |
| Open  | Transparent  | Investigative  |
| Deliberative  | Evidence-based  | Accountable  |
| Responsive  | Inclusive  | Influencing  |
| Flexible  | Proactive  | Non-partisan  |
|   | Outward Looking  |   |

**What does it do?**

The Committee has Aberdeenshire-wide responsibilities and two main tasks. Firstly, it reviews the performance of the Council, looking at the effectiveness of Council policy implementation and service delivery though a self-determined programme of investigations. Potential improvements identified in this process are recommended to Council for consideration in the investigation reports. These reports are public documents and are available, in full, on Aberdeenshire Council’s website

(http://www.aberdeenshire.gov.uk/about/scrutiny.asp).

Secondly, both the Council’s internal and external auditors report their findings to the Committee.

**What does it not do?**

The Committee does not make policy and does not take decisions about the operation of Council services. It may make recommendations to Council on policy or delivery matters. To date, all the recommendations made by the Committee have been unanimous and cross party.

**INVESTIGATIONS**

Since its establishment in 2002, the Scrutiny and Audit Committee has investigated a wide range of topics, recommending changes resulting in real improvements to Council Services. Information on these may be found at the Committee’s webpage at <http://www.aberdeenshire.gov.uk/council-and-democracy/about-us/scrutiny-and-audit/>

Recent investigations have included:

* **Benchmarking – do we have the tools in place for effective assessment?** – (2013) (Investigation No. 23) – Action plan approved by Council on 26 September, 2013;
* **Cross service learning and development budget commissioning and delivery** – (2013/14) (Investigation No. 24) – Action plan approved by Council on 24 April, 2014;
* **Unadopted Roads** – (2013/14) (Investigation No. 25) – Action plan approved by Council on 24 April, 2014;
* **Charging for Services - Are You Getting It Right?** – (2014/15) (Investigation No. 26) – Action approved by Council on 22 January, 2015;
* **Alternative Delivery Models** – (2015) (Investigation No. 27) – Action plan approved by Council on 18 June, 2015.
* **Contracts Register** – (2015/16) (Investigation No. 28) – To go to Council Spring 2016.

**How does it operate?**

The Scrutiny and Audit Committee has an active programme of work. Formal meetings of the Committee are held every 6 weeks or so, as part of the standard schedule of council committees. However as part of the Committee’s work involves carrying out an annual programme of reviews or investigations into aspects of the Council’s policy implementation and service delivery, there are a number of additional informal meetings. Some are evidence gathering sessions; some are workshops, round table discussions with officers, often on a cross-service basis, to debate in detail particular issues; others are occasions when the Committee draws its conclusions from the evidence provided and constructs its investigation report. The Committee meets most weeks and operates as a cross party team, co-opting external experts to assist in individual investigations.

In order to carry out its investigative work successfully, the Committee needs to seek information from Councillors, Council employees, external witnesses and service users. This may be through evidence gathering sessions or by other means such as site visits. It has the power, should it see fit, to require named officers to attend its meetings to give evidence although, to date, this has not been needed as the work of the Committee has been supported at all levels.

**Requirements of Councillors**

For Councillors sitting on the Scrutiny and Audit Committee, including the Chair and Vice-Chair, the nature of the work is wide and varied. To be able to undertake the investigation process, a greater provision for induction and training is necessary for those Councillors who sit on the Committee. The Committee has traditionally used Away Days, in non-election years held on an annual basis, in order to focus on more specific training requirements on particular issues relating to the Committee’s operation. In election years, the initial months of Committee membership offers several such sessions, including working with CIPFA on audit committee principles. In February, 2014, Dr Andrew Coulson of INLOGOV, The University of Birmingham, led Members in a session looking at successful scrutiny.

**Officer Support**

The Committee is also supported in its work by a team of officers, located in several services. An officer, based in Customer Communication and Improvement, Business Services, has the prime focus of supporting the investigative work of the Committee. The Committee’s formal processes are undertaken by a committee officer, based in Legal and Governance, Business Services. Officers ensure that all possible steps are taken to make the Committee’s operation effective. This includes, during the investigations, making sure that witnesses, including members of staff, are given good advance notice of any invitation to meet Committee members, are properly briefed about the arrangements for the meeting and receive adequate notice of the questions to be discussed at the meeting. Officer support is also provided for taking notes of evidence gathering sessions and workshops, and ensuring that these are agreed with witnesses before they become matters of public record.

The Chief Internal Auditor and the Director of Business Services also work closely with the Committee on the formal reporting of audit and scrutiny matters. The operation of the Committee also depends on the work of officers through-out the Council who may be called to report to the Committee on a variety of matters.

**Choice of topic for investigation**

On an annual basis, all Councillors and senior Council officers are contacted to ask if there are any matters which they would wish to have considered for investigation by the Scrutiny and Audit Committee. In thinking about possible topics to suggest, they are encouraged to consider:

* Residents and Employee Surveys;
* Internal and external audit reports;
* Issues raised by residents, local community groups and external organisations;
* Government policies and priorities;
* Complaints;
* Previous Scrutiny and Audit investigations;
* Repeated budget over and underspend**;** and
* Performance Management information.

In suggesting a potential topic, the proposer is asked to explain why they are putting the topic forward and identify some key questions which they would like the investigation to consider.

The Scrutiny and Audit Committee then meets to consider all the suggestions put forward. It seeks background information from officers about the proposed topics and, in particular, will ask if there are any other reviews, current or planned, relevant to the proposed topics. This, it is hoped, would avoid unnecessary duplication of investigation. The proposed topics are then ranked against a set of criteria, (as detailed under scoring process below) and, on the basis of this ranking, the Committee will agree on no more than two topics for consideration in the coming year. The Committee may also request reports on some potential topics not selected for full investigation, or determine that the most effective way to consider the topic would be through a workshop style detailed discussion with the relevant officers. This process is beneficial in clarifying the specific focus of any investigation which might arise.

**Scoring process**

The criteria for assessing proposed investigation topics include the following:

* Issue identified by members as a key issue for the public (via members’ surgeries and contact with constituents);
* Issue raised by staff as key matter for investigation;
* Poor performing service (evidence from performance indicators/ bench marking);
* Service ranked as important by Council’s community (e.g. through market surveys/citizens’ panels);
* High level of user/general public dissatisfaction with the service (market surveys/ citizens’ panel/complaints);
* Public interest issue covered in local media;
* High level of budgetary commitment to the service/policy area (as percentage of total Council expenditure);
* Pattern of budgetary overspends/underspends;
* Council corporate priority area;
* Central government priority area;
* Issues raised by External Audit management letters/ Internal Audit reports;
* New government guidance or legislation; and
* Key reports or new evidence provided by external organisations on key issues.

Topics which score highly on the first list of criteria are then further examined on a graded assessment to evaluate their (a) efficiency potential, (b) effectiveness potential and (c) evidence, or perception, of current problems. The topics which come top on this second assessment are those chosen for further investigation. In this process, there is an element of judgement applied by the members of the Committee.

For some of the proposed topics, a written report may be requested initially from the relevant service, as opposed to a full investigation. On some occasions, topics dealt with in this way have subsequently been considered for full investigation. Alternatively, workshop sessions have been held to explore, with officer support, other topics which may then progress to full investigation.

**Defining the remit**

As originally proposed, a topic may be quite loosely defined. If chosen for investigation, the definition of the issue is clarified to allow a precise focus. Comments from the various services are considered in this process and guide the Committee as to the validity of the proposed topic. As mentioned above, workshop sessions may also be used to focus and define the area of interest.

Additional information will be sought which will further define the remit of any subsequent investigation. This work is carried out by the support officer in consultation with the proposer of the issue, with advice provided by the appropriate service. When the lead service is contacted initially, the service is provided with briefing information. This does not replace continuous dialogue between the Committee’s support officer and the chief officers of the service, but is intended to give services an awareness of the processes and procedures which will be followed.

A terms of reference schedule is completed, and submitted for formal committee approval. This will define the specific target of the investigation, identify potential experts and witnesses who it is thought may advance the investigation and indicate potential costs which may be incurred in completing the investigation. The terms of reference statement defines the intent, as it is perceived at the start of the process, of how the investigation will proceed, but may need to be amended to allow the Committee to pursue additional evidence sources or lines of questioning which arise during the investigation timetable.

**Utilising external experts**

In the process of agreeing the remit of the investigation, the Committee has powers to engage an external expert to facilitate the review. If it is decided that such assistance would benefit the investigation, a survey will be made of appropriate experts who may be able to guide the Committee. These experts are generally external to the Council, accredited professionals, or academics, with a background in the topic under discussion. They have the role of being able to provide a framework of general understanding of the issue, acting as a touchstone for assessing and responding to the information gathered during the investigation process and also sharing their experience of the issue in its context wider than Aberdeenshire.

The general terms of reference for the appointment of an external expert were approved by the Committee in December, 2008.

**Background papers**

When an investigation remit has been agreed, the support officer, in discussion with the appropriate service(s) and external expert, if applicable, will identify information on the topic to be made available to the Committee in advance of its deliberations. This may take the form of internal spreadsheets, policy documents or committee reports, published research, or other external information. The purpose in providing these background papers is to allow the Committee to have a general awareness of, and access to information on, the matter to be considered. This process is also intended to ensure that all members have access to the same information to assist their deliberations.

**Setting in context**

When the background papers have been made available to the Committee, and any contextual briefing has been provided by the external expert, the investigation process of hearings begins with a session lead by the service(s) concerned, which identifies the current situation relating to the topic under discussion. This session is intended to allow members of the Committee to increase their awareness of the current status of the issue under investigation in addition to providing a service perspective.

**Hearing potential witnesses**

Once a general grounding has been provided by the lead service, by the external expert, and in background information made available to the Committee, evidence gathering sessions hear from witnesses, either individually, or in groups. The witnesses will have been identified, albeit not exclusively listed, in the terms of reference adopted for the investigation. Witnesses may be either external to the authority, or may be drawn from its staff resources. This may include the undernoted:-

* Councillors and council employees, at any level, asked to attend because they have particular knowledge or expertise relevant to the investigation topic.
* Representatives of the Council’s partner organisations invited to give an external viewpoint on the area being investigated. This is an important opportunity to develop relationships with partner and external organisations and to increase the Council’s understanding of their work.
* Representatives of service users, invited to attend to give their views on how services are meeting their needs and possible improvements.

The Committee is aware of, and appreciates the input of others to allow its work to continue.

All appropriate means are used to inform members of the matter under review. On occasion, investigations may involve fact-finding visits to council offices or facilities to meet service users and employees on the front line. Visits to other local authorities or providers of similar services may also be undertaken.

Potential witnesses are contacted, initially by telephone, by the support officer for an informal discussion prior to a formal letter of invitation being issued. This allows for a more immediate relationship to be begun, and helps the identification of the support officer as a provider of information on the work of the Committee. It also allows some prior discussion of witness availability for evidence gathering sessions, and may suggest replacement witnesses if the one originally contacted is unable to attend. Discussions in advance may be very helpful to both the support officer and the witnesses. The letter of invitation, when issued, includes information about the topic under consideration, the Committee and its operating processes, and the arrangements for the evidence gathering session. Witnesses are also informed that the meeting will provide them an opportunity to express their views on any strengths, weaknesses and possible areas for improvement of the topic being investigated.

The support officer should ensure that all witnesses, including members of staff, are given good advance notice of any invitation to meet Members, are properly briefed about the arrangements for the meeting and receive adequate notice of the questions to be discussed at the meeting. Officers are also responsible for taking notes of evidence and ensuring that these are agreed with witnesses and Members before they become matters of public record.

**What happens at the meeting?**

The meetings are informal and are conducted in an open and friendly manner and usually last aboutan hour. Typically members of the Committee will be seated facing those invited to speak. The officers who support the Committee, and any independent external expert, if being used for the investigation, will also be present. The Chair will open the meeting by welcoming and introducing those present and outlining the process. The key questions will be discussed, with supplementary questions being asked where appropriate. Witnesses are encouraged to be open and honest in their responses and to feel free to raise additional issues related to the topic. Notes will be taken of the discussion at the meeting, however these will not be released until the witnesses have agreed them.

In most cases, the evidence gathering sessions are not held in public. This is intended to allow the witnesses greater comfort to give an honest and frank response.

**What happens after the meeting?**

After the meeting, witnesses are sent a summary note of the discussion, so that they can check that what they said was properly understood. Witnesses are entitled to make any additions, deletions, or amendments to this note and these should be highlighted and the document returned to the support officer. Those councillors attending the sessions are also afforded the opportunity to comment on the accuracy of the record. The note is confidential until it has been agreed by all witnesses.

The evidence, gathered to inform Members in coming to their conclusions at the close of the investigation, is published to the Council website only at the time the investigation report is considered by full Council.

In addition, those who have given evidence to the Committee are asked to complete a questionnaire to give feedback on their experience of the evidence gathering process. A similar feedback form was introduced in late 2006 to be sent to the lead services. When received in sufficient numbers to make analysis worthwhile, any common threads will be extracted for Committee consideration of its operating style, as a method of constant self-assessment.

Once the Committee has heard all the evidence, and drawn its conclusions and recommendations, a formal investigation report is prepared. This process involves “wrap-up” day(s), where the Committee meet informally, with all the agreed and draft witness evidence available to them, and discuss what has been learnt in the investigation. The support officer and any external expert who has assisted in the investigation process, support the Committee in its deliberations. Key points are highlighted, and the Committee analyse the evidence which has been presented to it to identify the information which has lead them to particular conclusions. When this has been completed, the support officer, in consultation with the Committee, drafts the investigation report.

The draft investigation report is then considered by the Committee, again meeting informally, on as many occasions as required until all are satisfied that the report accurately reflects the conclusions of the investigation.

The investigation report, with the Strategic Leadership Team’s response, is then presented to Aberdeenshire Council for formal consideration. On occasion, the Council will remit consideration of the recommendations and Strategic Leadership Team’s response to the relevant policy committee. Sometimes the matter is deferred for Area Committee input. More commonly, the Council itself considers the report’s recommendations and will then delegate application of the recommendations to the appropriate policy committee.

The production of an investigation report and its subsequent consideration by

Council are highlighted for staff and public attention on the Council’s website. When this has been done, the investigation report will be made available at http://www.aberdeenshire.gov.uk/about/scrutiny/asp

**What happens next?**

When the action plan has been approved, the Committee’s role shifts to monitoring the application of the recommendations. Every investigation is to be reported back to the Committee formally 12 months after the adoption of the recommendations, although interim update reports may be received before the anniversary. Action points which are unresolved will be further highlighted for consideration, in particular, of the reasons for delay in implementation.

From 2007, a process of twice yearlyreviews of the investigative work of the Committee has been establishedThese seek to identifywhere the successful application of recommendations can be highlighted, issues of residual concern identified and perhaps lessons learnt from the lack of progress in some recommendations. To date, it would appear that the majority of investigation outcomes have been taken forward and applied; very few have proved impractical.

If the Committee consider that some matters are not being progressed as it had expected, it may call for a supplementary report, or even reconsider its original recommendations in the light of circumstances which may have altered. On one occasion to date, a follow-up investigation was deemed necessary.

**AUDIT**

The Scrutiny and Audit Committee’s relationship with Internal and External Audit can take several forms, relating to the Committee’s remit within the Council’s Scheme of Delegation.

The Committee has a role to formally review, in conjunction with council managers, the adequacy of (i) internal control systems, (ii) policies and practices employed to ensure compliance with relevant statutes, directions, guidance and policies, (iii) financial information presented to the Council, and (iv) risk assessment arrangements and procedures.

It must also check compliance with relevant codes of practice, in conjunction with council managers.

**Internal Audit**

Internal audit is an independent appraisal function established by the management of an organisation for the review of the internal control systems. It works with management to review systems of internal control independently, provide assurance over their operation or make recommendations for improvement. It should be stressed that “independent” is a key word in this, as internal audit have no line responsibility for, or any involvement in, any activity within the Council other than its own operations. The Chief Internal Auditor reports directly to the Director of Corporate Services, and his reports are also seen by the Head of Finance (in his role as the Section 95 Officer). They are empowered, if required, to report directly to the Chief Executive or Full Council.

The Committee takes an overview of internal audit to ensure that this function is properly resourced and has appropriate standing within the Council. The Committee reviews the activities of the internal audit function, including its annual work programme, reviewing all audit reports and management delivery of agreed recommendations.

As part of the independent appraisal of the Council’s financial systems, a three year internal audit plan is prepared. This is reviewed by the Scrutiny and Audit Committee.

Reviews are undertaken by internal audit of particular aspects of the Council’s functions, involving preparation, documentation, evaluation, testing, report, and follow-up. During this process of evaluation and testing, internal audit are looking for a sound control environment, including organisation (management structure), delegation of authority, segregation of duties, accounting arrangements and checks, physical security and staffing systems. Draft reports are issued to management to confirm their factual accuracy before a formal report is issued to the Service Director, the Director of Corporate Servicesand the External Auditor. The full report is available to Councillors and a summary report placed on the agendae of both the relevant policy committee and, subsequently, the Scrutiny and Audit Committee. As the policy committee has the remit to respond to the issues raised in the internal audit report, the Scrutiny and Audit function is to take an overview of matters reported, looking at wider trends which may be of concern. It also has a further role if there are subsequent problems where a service, having committed to improvements suggested by internal audit, does not demonstrate improvement, or the guidance is found not to be implemented.

**External Audit**

In addition, the Scrutiny and Audit Committee has a role to hold internal audit to account. This is pursued in partnership with external audit, Audit Scotland, who monitor the operation of internal audit, holding the scrutineers to scrutiny. The Scrutiny and Audit Committee receive regular reports from external audit on the operation of the Council and its financial management systems. These reports deal with topics such as the annual Audit Risk Analysis and Plans, Priorities and Risks Framework (PRF) Position Statement - National Overview, Efficient Government and annual Financial Statements Strategy.

All aspects of the Council’s relationship with its external auditors are managed though the Scrutiny and Audit Committee.

**Performance Assessed**

Audit Scotland have also assessed the work of the Scrutiny and Audit Committee itself, to ensure that it operates in line with the CIPFA best practice principles, ‘Audit Committee principles in Local Authorities in Scotland’, (as detailed on page 2).

In June, 2011, it was agreed by full Council that the Scrutiny and Audit Committee should publish an annual report. Arising from Investigation No. 19, evaluating the effectiveness of the Committee, this is intended to raise greater awareness of the work of the Committee to its peers and the wider public. This will afford other members formal opportunity to consider the work of the Committee.

**Treasury Management Scrutiny**

In April, 2010, following consideration of the arrangements for reviewing the treasury management function of the Council, it was agreed that whilst the Policy and Resources Committee was the responsible body, that the Scrutiny and Audit Committee should have a scrutiny role over this aspect of the Council’s work. The new arrangements were to meet the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management in Local Authorities, (the Revised Code), previously updated in 2001 and revised in 2009 in the light of the default by Icelandic banks in 2008.

In terms of the agreed scheme of delegation, the Scrutiny and Audit

Committee has now a role to review the treasury management policy and procedures and make recommendations to the responsible body, in this case, the Policy and Resources Committee. The Scrutiny and Audit Committee is also charged to review and challenge treasury management activities within the context of the risk management policy. From 2015/16, officers supporting the Treasury Management function have taken additional monitoring information to formal Committee.

Annual update training on Treasury Management issues is provided to the Committee.

**Risk Management**

Whilst the main line of governance for risk management and risk control is though the Council’s Policy & Resources Committee, the Scrutiny and Audit Committee maintains a watching brief with the risk manager providing an annual progress report.

Having considered in detail the corporate and individual service risk registers in 2010, and being satisfied with the content, reporting style and established monitoring systems, the Committee now consider the registers on an annual basis. The Committee can ask at any time for additional reports on areas of specific interest, should this be deemed necessary. From December 2015, the Committee has received quarterly reports on risk; these are lodged on Ward Pages.

Current risk management and control strategy, together with supporting policies and procedures and linked documents can be found on the Council’s website.