



North Ayrshire Council
Comhairle Siorrachd Àir a Tuath

Audit and Scrutiny Committee

A Meeting of the **Audit and Scrutiny Committee** of North Ayrshire Council will be held in the **Council Chambers, Ground Floor, Cunninghame House, Irvine, KA12 8EE** on **Thursday, 04 June 2026** at **10:00** to consider the undernoted business.

Meeting Arrangements - Hybrid Meetings

This meeting will be held on a predominantly physical basis but with provision, by prior notification, for remote attendance by Elected Members in accordance with the provisions of the Local Government (Scotland) Act 2003. Where possible, the meeting will be live-streamed and available to view at <https://north-ayrshire.public-i.tv/core/portal/home>.

1 **Declarations of Interest**

Members are requested to give notice of any declarations of interest in respect of items of business on the Agenda.

2 **Minutes**

The accuracy of (a) the Minutes of the Meeting of the Audit and Scrutiny Committee held on 12 March 2026 and (b) the Special Meeting of the Audit and Scrutiny Committee held on 14 April 2026 will be confirmed and the Minutes signed in accordance with Paragraph 7 (1) of Schedule 7 of the Local Government (Scotland) Act 1973.

3 **Corporate Fraud Team Annual Report 2025/26**

Submit report by the Head of Finance to provide an update report on the work of the Corporate Fraud Team during 2025/26 (copy enclosed).

4 **Internal Audit Annual Report 2025/26**

Submit report by the Head of Finance to provide an annual report on the work of Internal Audit during 2025/26 and provide an opinion on the governance, risk management and internal control environment of the Council (copy enclosed).

- 5 Internal Audit Reports Issued**
Submit report by the Head of Finance to inform of the findings of Internal Audit work completed since March 2026 (copy enclosed).
- 6 Internal Audit and Corporate Fraud Action Plans: Quarter 4 Update**
Submit report by the Head of Finance to advise on the progress made by Council Services in implementing the agreed actions from Internal Audit and Corporate Fraud reports as of 31 March 2026 (copy enclosed).
- 7 Annual Governance Statement 2025/26**
Submit report by the Head of Finance to seek approval of the Council's Annual Governance Statement for 2025/26 which will be included within the draft Annual Accounts (copy enclosed).
- 8 Strategic Risk Register 2026/27**
Submit report by the Head of Finance to inform of the Council's agreed Strategic Risk Register for 2026/27 (copy enclosed).
- 9 Accounting Policies 2025/26**
Submit report by the Head of Finance to seek approval of the accounting policies which will be adopted in the preparation of the Council's annual accounts for the year to 31 March 2026 (copy enclosed).
- 10 External Audit Action Plan Update 2024/25**
Submit report by the Head of Finance to note the updated actions identified in the 2024/25 External Audit Action Plan (copy enclosed).
- 11 Disclosure Scotland Act**
Submit report by the Head of People & ICT to provide an overview of the recent legislative and procedural changes to the PVG Scheme and to outline how North Ayrshire Council has implemented and are managing these changes (copy enclosed).
- 12 Roads Maintenance and Repairs: Policies and Procedures**
Submit report by the Head of Neighbourhood Services to inform of the arrangements for monitoring and control of utility works on the public road network and for planning, scheduling and undertaking Council operations (copy enclosed).
- 13 Standing Item of Business: Consideration of future business for scrutiny**
- 14 Urgent Items**
Any other items which the Chair considers to be urgent.

Exclusion of the Public - Para 1

Resolve in terms of Section 50(A)4 of the Local Government (Scotland) Act 1973, to exclude from the Meeting the press and the public for the following item of business on the grounds indicated in terms of Paragraph 1 of Part 1 of Schedule 7A of the Act.

Non Disclosure of Information

In terms of Standing Order 21 (Disclosure of Information), the information contained within the following report is confidential information within the meaning of Section 50A of the 1973 Act and shall not be disclosed to any person by any Member or Officer.

15 Investigation Reports Issued

Submit report by the Head of Finance to inform of investigation reports finalised since the last meeting.

Webcasting

Please note: this meeting may be filmed/recorded/live-streamed to the Council's internet site and available to view at <https://north-ayrshire.public-i.tv/core/portal/home>, where it will be capable of repeated viewing. At the start of the meeting, the Provost/Chair will confirm if all or part of the meeting is being filmed/recorded/live-streamed.

You should be aware that the Council is a Data Controller under the Data Protection Act 2018. Data collected during the webcast will be retained in accordance with the Council's published policy, including, but not limited to, for the purpose of keeping historical records and making those records available via the Council's internet site.

Generally, the press and public will not be filmed. However, by entering the Council Chambers and using the press or public seating area, you acknowledge that you may be filmed and that any information pertaining to you contained in the video and oral recording of the meeting will be used for webcasting or training purposes and for the purpose of keeping historical records and making those records available to the public. In making this use of your information the Council is processing data which is necessary for the performance of a task carried out in the public interest.

If you have any queries regarding this and, in particular, if you believe that use and/or storage of any particular information would cause, or be likely to cause, substantial damage or distress to any individual, please contact dataprotectionofficer@north-ayrshire.gov.uk

Audit and Scrutiny Committee Sederunt

John Bell (Chair)
Donald Reid (Vice Chair)
Cameron Inglis
Shaun Macaulay
Tom Marshall
Matthew McLean
Davina McTiernan
Donald L. Reid
John Sweeney

Chair:

Apologies:

Attending: