

ANGUS COUNCIL

SCRUTINY & AUDIT COMMITTEE – 24 SEPTEMBER 2013

EXTERNAL AUDIT REPORTS

REPORT BY SERVICE MANAGER - GOVERNANCE

ABSTRACT

This report informs the committee of Audit Scotland's 'Housing and Council Tax Risk Assessment' Report.

1. RECOMMENDATIONS

It is recommended that the Scrutiny & Audit Committee:-

- a) Note the very positive findings of the report
- b) Provide any commentary considered appropriate at this time

2. ROLE OF THE SCRUTINY & AUDIT COMMITTEE

The terms of reference of the committee involve consideration of reports and plans submitted by the external auditor. A copy of the following report is appended:

- **Housing and Council Tax Risk Assessment Report**

The report concludes that the Council's benefits service (including benefits fraud) has delivered continuous improvement across all operational areas since the previous risk assessment report in August 2008. Audit Scotland started the Housing Benefit Performance Audit process covering all Councils in April 2008, their 2013 risk assessment of Angus Council has not identified any risks to continuous improvement. This is the first time that a Council has received a "no risks" assessment in this area.

It is recommended that members note the content of the [attached report](#) and provide any commentary considered appropriate.

3. FINANCIAL IMPLICATIONS

There are no financial implications arising directly from this report.

4. RISKS

This report does not require any specific risk issues to be addressed

5. HUMAN RIGHTS IMPLICATIONS

There are no Human Rights implications arising directly from this report.

6. EQUALITIES IMPLICATIONS

The issues contained in the report fall within an approved category that has been confirmed as exempt from an equalities perspective.

7. CONSULTATION

The Chief Executive, Strategic Director-Resources, Head of Legal & Democratic Services, Head of Corporate Improvement & Finance and External Audit have been consulted in the preparation of this report.

JANINE WILSON
SERVICE MANAGER - GOVERNANCE

NOTE: No background papers, as defined by Sections 50D of the Local Government (Scotland) Act 1973 (other than any containing confidential or exempt information), were relied on to any material extent in preparing this report.

Gov/JW/SC/ August 2013