

### Results of benchmarking with other local authorities.

In addition to the remit of the Council's Risk and Audit Scrutiny Forum (paragraph 4.1 of the Report), audit committees in other local authorities have responsibility for a number of other matters including:-

- ◆ approval of Health and Safety Policy (Aberdeen City Council)
- ◆ review and oversight of complaints procedure (Aberdeenshire Council, Angus Council, City of Edinburgh Council, Fife Council)
- ◆ approval of local policing and fire and rescue plans (Aberdeenshire Council)
- ◆ setting key performance indicators and targets to be monitored by Area Committees (Dumfries and Galloway Council)

A number of authorities include within the remit of the audit committee, approval of the Internal Audit Plan but only consideration or review of the audited accounts. These include:-

- ◆ West Lothian Council
- ◆ Stirling Council
- ◆ Falkirk Council
- ◆ Renfrewshire Council
- ◆ City of Edinburgh Council

In some other authorities, the audit committee does not have the authority to approve either the Internal Audit Plan/strategy or the statement of accounts. This includes this Council and the following authorities:-

- ◆ Glasgow City Council
- ◆ Inverclyde Council
- ◆ North Ayrshire Council

Other audit committees have authority to approve both the Internal Audit Plan and the Statement of Accounts. This includes those in:-

- ◆ Aberdeen City Council
- ◆ Aberdeenshire Council
- ◆ Angus Council
- ◆ East Ayrshire Council
- ◆ East Dunbartonshire Council
- ◆ Fife Council
- ◆ North Lanarkshire Council
- ◆ Perth and Kinross Council

Audit committees which only have authority to only approve the annual Statement of Accounts:-

- ◆ Shetland
- ◆ South Ayrshire Council

With regard to Good Governance and risk responsibilities, the remit of a number of local authority audit committees include scrutiny, consideration, assessment or review of arrangements in place. These include:-

- ◆ Angus Council
- ◆ City of Edinburgh Council
- ◆ East Renfrewshire Council
- ◆ Falkirk Council
- ◆ Fife Council
- ◆ Glasgow City Council
- ◆ Inverclyde Council
- ◆ North Lanarkshire Council
- ◆ Perth and Kinross Council
- ◆ Scottish Borders Council
- ◆ Shetlands Council
- ◆ South Ayrshire Council
- ◆ Stirling Council

Audit committees which have authority to approve the risk management strategy:-

- ◆ Aberdeen Council
- ◆ Clackmannanshire Council
- ◆ Renfrewshire Council

Approval of the Council's annual governance statement and Corporate Governance Implementation Plan:-

- ◆ East Ayrshire Council

Approval of the annual governance statement and risk management strategy:-

- ◆ North Ayrshire Council