ITEM No …10………..

REPORT TO: **SCRUTINY AND AUDIT COMMITTEE – 24 JUNE 2026**

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

REPORT BY: **CHIEF INTERNAL AUDITOR**

REPORT NO: **112-2026**

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 Regional Deal Joint Committee that are relevant to the work of the Scrutiny and Audit 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, Tayside Valuation Joint Board, Tay Road Bridge Joint Board, and Tay Cities Regional Deal Joint Committee from 12 November 2025 to 27 May 2026.

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: 27 MAY 2026**

Committee	Report Title/Summary
Tayside Contracts Joint Committee Meeting 17 November 2025	Agenda and reports are available at https://www.tayside-contracts.co.uk/tc-document?dsid=2587&frm=728 **Reports of particular interest:** JC23/2025 External Audit Annual Report and Final Accounts JC25/2025 Internal Audit Plan 2025/26 • Health & safety • Environmental Sustainability (including Energy Management) • ICT Network Arrangements/Cyber Security/Disaster Recovery • ICT project Management (Zellis system integration – lessons learned) • Follow up reviews JC26/2025 Risk Register for Tayside Contracts
Tayside Contracts Joint Committee Meeting 23 March 2026	Agenda and reports are available at https://www.tayside-contracts.co.uk/tc-document?dsid=2683&frm=728 **Reports of particular interest:** JC01/2026 Quarterly performance update - quarter 3 – 1 October 2025 to 31 December 2025 JC02/2026 External Audit Plan JC03/2026 Audit follow up • 8 recommendations have been fully implemented • 5 recommendations are partially implemented and remain in progress • 1 recommendation has made little or no progress to date (from the Estimating -Job Costing & Material Purchasing audit) JC04/2026 Supported self-assessment of Tayside Contracts update on recommendation and action plan progress
Tayside Valuation Joint Board 17 November 2025	Agenda and reports are available at https://www.tayside-vjb.gov.uk/minutes-agendas-2025/ **Reports of particular interest:** TVJB22-2025 Internal Audit • Risk Management – Good Assurance - System meets control objectives TVJB23-2025 External Auditors Report on 2024-2025 Audit TVJB25-2025 Response to External Auditors Report on 2024-2025 Audit TVJB25-2025 Annual Accounts for the Year Ended 31 March 2025
Tayside Valuation Joint Board 9 February 2026	Agenda and reports are available at https://www.tayside-vjb.gov.uk/meeting-agendas-2026/ **Reports of particular interest:** TVJB1-2026 Revenue Monitoring for 8 months to November 2025 TVJB4-2026 Internal Audit • Staff recruitment and retention – Satisfactory Assurance – System meets control objectives with some weaknesses present TVJB 5-2026 Risk Management Strategy – Update (Risk Appetite)

Tay Road Bridge Joint Board 1 December 2025	Agenda and reports are available at https://www.tayroadbridge.co.uk/board-business/board-meeting-minutes/december-2025-board-papers **Reports of particular interest:** Item 6 TRB30-2025 Annual review of Strategic Risk Management Item 7 2024/2025 Audited Accounts a) External Auditor's annual report b) Response to External Auditor's Annual Report c) Audited Accounts for year ended 31 March 2025 Item 8 TRB25-2025 Revenue monitoring – 7 months to 31 October 2025
Tay Road Bridge Joint Board 16 March 2026	Agenda and reports are available at https://www.tayroadbridge.co.uk/sites/default/files/2026-03/TRB160326.pdf **Reports of particular interest:** Item 7 TRB09-2026 Response to Internal Auditor's Annual Report to Members • Health & Safety – Good Assurance – System meets control objectives Item 8 TRB10-2026 Revenue monitoring – 10 months to 31 January 206 Item 11 TRB04-2026 External Annual Audit Plan 2025/26
Tay Cities Region Joint Committee 12 December 2025	Agenda and reports are available at https://www.taycities.co.uk/sites/default/files/2025-12/TCJC121225.pdf https://www.taycities.co.uk/sites/default/files/2025-12/Reshaping%20the%20TCRD%20Update%20Presentation.pdf **Items of particular interest** Presentation re Reshaping the Deal Programme Item 8 verbal update re Audited and unaudited accounts
Tay Cities Region Joint Committee 20 March 2026	Agenda and reports are available at https://www.taycities.co.uk/sites/default/files/2026-03/TCJC200326.pdf **Items of particular interest** Item 4 TCRJC01-2026 Update on UK Government Local Growth Fund and Scottish Government Regional Partnership Arrangements Presentation update PMO update & reshaping the Tay Cities Region Deal Item 6 TCRJC03-2026 Annual Performance Report and Benefits Realisation Plan Updates