

## **AUDIT COMMITTEE**

At a Meeting of the Audit Committee held by Video Conferencing on Wednesday, 16 September 2020 at 10.04 a.m.

**Present:** Councillors Jim Brown, Jonathan McColl, John Millar, John Mooney, Martin Rooney and Lay Members Mr Chris Johnstone and Mr Christopher Todd.

**Attending:** Joyce White, Chief Executive; Richard Cairns, Strategic Director – Regeneration, Environment & Growth; Jo Gibson, Head of Community Health & Care Services and Audrey Slater, Head of People & Change, West Dunbartonshire Health & Social Care Partnership (H&SCP); Stephen West, Strategic Lead – Resources; Andi Priestman, Shared Service Manager – Audit & Fraud; and Craig Stewart, Committee Officer.

**Also Attending:** Mr Richard Smith, Senior Audit Manager, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Karen Conaghan, Daniel Lennie and Brian Walker.

### **Councillor John Mooney in the Chair**

## **CHAIR'S REMARKS**

Councillor Mooney, Convener, welcomed everyone to the September meeting of the Audit Committee which was being held remotely, in terms of Section 43 of the Local Government in Scotland Act 2003. Councillor Mooney also took the opportunity to welcome new Lay Member Christopher Todd to his first meeting of the Committee.

Thereafter, the Convener advised that a process/procedure had been developed for the meeting (a copy of which had previously been circulated to Members).

Thereafter, the Committee agreed to note the procedure in place for the conduct of the meeting and the meeting then commenced by video conferencing.

## **DECLARATIONS OF INTEREST**

It was noted that there were no declarations of interest in any of the items of business on the agenda.

## **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Audit Committee held on 17 June 2020 were submitted and approved as a correct record.

## **OPEN FORUM**

The Committee noted that no open forum questions had been submitted by members of the public.

## **STRATEGIC RISKS 2017-22**

A report was submitted by the Strategic Lead – People & Technology providing an update on the strategic risks for 2017-22.

After discussion and having heard the Strategic Lead, the Chief Executive and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the strategic risks as detailed in Appendix 1 to the report;
- (2) to the addition of a COVID-19 risk with associated operational risks and mitigation; and
- (3) supplementary EU Assurance Plan detailing operational risks as previously reported.

## **INTERNAL AUDIT PLANS 2019/20 AND 2020/21 – PROGRESS TO 19 AUGUST 2020**

A report was submitted by the Strategic Lead - Resources advising on progress at 19 August 2020 against the Audit Plans for 2019/20 and 2020/21.

After discussion and having heard the Shared Service Manager – Audit & Fraud and the Head of Community Health & Care Services in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

## **PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 1 JULY 2019 TO 30 JUNE 2020**

A report was submitted by the Strategic Lead - Resources advising on the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 1 July 2019 to 30 June 2020.

After hearing the Shared Service Manager – Audit & Fraud, the Committee agreed to note the contents of the report.

### **NATIONAL FRAUD INITIATIVE 2018/19**

A report was submitted by the Strategic Lead – Resources advising on the Audit Scotland Report “National Fraud Initiative 2018/19” published in July 2020 and providing an overview of the key messages and recommendations raised in the report and how these issues are being addressed by the Council.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report and in answer to Members’ questions, the Committee agreed:-

- (1) that a further update report would be submitted to the March 2021 meeting of the Audit Committee outlining the Council’s progress with the 2020-2021 exercise; and
- (2) otherwise to note the contents of the report.

The meeting closed at 11.10 a.m.