

Agenda



Audit & Performance Review Committee

Date: Wednesday, 11 March 2015

Time: 14:00

Venue: Committee Room 3,
Council Offices, Garshake Road, Dumbarton

Contact: Craig Stewart, Committee Officer
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Dear Member

Please attend a meeting of the **Audit & Performance Review Committee** as detailed above. The business is shown on the attached agenda.

Yours faithfully

JOYCE WHITE

Chief Executive

Distribution:

Councillor J McColl (Chair)
Councillor G Black
Councillor J Brown
Councillor M McGinty
Councillor I Murray (Vice Chair)
Councillor T Rainey
Councillor G Robertson
Councillor M Rooney
Mr SJ Doogan
Mr E Haynes

All other Councillors for information

Chief Executive
Executive Director of Corporate Services
Executive Director of Educational Services
Executive Director of Infrastructure and Regeneration
Director of West Dunbartonshire Community Health and Care Partnership

Date of issue: 26 February 2015

AUDIT & PERFORMANCE REVIEW COMMITTEE

WEDNESDAY, 11 MARCH 2015

AGENDA

1. APOLOGIES

2. DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3. MINUTES OF PREVIOUS MEETING 1 – 3

Submit for approval as a correct record, the Minutes of Meeting of the Audit & Performance Review Committee held on 10 December 2014.

**4. INTERNAL AUDIT PLAN 2014/15 PROGRESS REPORT TO
31 JANUARY 2015 4 – 6**

Submit report by the Executive Director of Corporate Services advising on the work undertaken by the Internal Audit Section against the Audit Plan 2014/15.

5. AUDIT ACTION PLANS 7 – 23

Submit report by the Executive Director of Corporate Services advising of:-

- (a) recently issued Internal Audit action plans; and
- (b) progress made against plans previously issued contained within Internal Audit and External Audit reports.

6. INTERNAL AUDIT CHARTER – UPDATE 24 – 38

Submit report by the Executive Director of Corporate Services providing an updated version of the Audit Charter previously submitted to the Committee on 25 September 2013.

**7. AUDIT SCOTLAND – REVIEW OF ADEQUACY OF INTERNAL
AUDIT ARRANGEMENTS 39 – 45**

Submit report by the Executive Director of Corporate Services advising of the External Auditor's assessment of the adequacy of the Council's Internal Audit arrangements.

8. AUDIT SCOTLAND ANNUAL AUDIT PLAN 2014/15 46 – 68

Submit report by the Executive Director of Corporate Services presenting for information Audit Scotland's Annual Audit Plan for the audit of financial year 2014/15.

9. INTERNAL AUDIT PLAN 2015/16 69 – 84

Submit report by the Executive Director of Corporate Services advising on the planned programme of work for the Internal Audit Section for the year 2015/16.

**10. PUBLIC INTEREST DISCLOSURES FOR THE PERIOD 1 JULY
2014 TO 31 DECEMBER 2014 85 – 88**

Submit report by the Executive Director of Corporate Services advising on public interest disclosures received during the period 1 July 2014 to 31 December 2014.

**11. PRUDENTIAL INDICATORS 2014/15 TO 2017/18 AND TREASURY
MANAGEMENT STRATEGY 2015/16 TO 2017/18 89 – 115**

Submit report by the Executive Director of Corporate Services providing an update on:-

- (a) Prudential Indicators for 2014/15 to 2017/18; and
- (b) Treasury Management Strategy (including the Investment Strategy) for 2015/16 to 2017/18.

NB: For Members' information, this report was approved at the Council Meeting held on 4 February 2015.

**12. LOCAL GOVERNMENT BENCHMARKING FRAMEWORK
2013/14**

116 – 124

Submit report by the Executive Director of Corporate Services providing the Committee with the West Dunbartonshire position in the recently published Local Government Benchmarking Overview report for 2013/14.
