

AUDIT & PERFORMANCE REVIEW COMMITTEE

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 23 September 2015 at 2.00 p.m.

Present: Councillors George Black, Jim Brown, Jonathan McColl, Ian Murray, Gail Robertson, Martin Rooney and Mr Edward Haynes.

Attending: Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Terry Lanagan, Executive Director of Educational Services; Stephen West, Head of Finance and Resources; Gillian McNeilly, Finance Manager; Colin McDougall, Audit and Risk Manager; Peter Barry, Head of Customer & Community Services; Helen Turley, Head of Housing & Community Safety; John Russell, Head of Mental Health, Learning Disability & Addictions; William Pook, Performance & Information Manager, West Dunbartonshire Health & Social Care Partnership; and Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

Also Attending: Ms Elaine Boyd, Senior Audit Manager; Mr Laurence Slavin, Senior Auditor, Audit Scotland; Sharon Hughes, Corporate Fraud Team Leader and Claire Andrews, Internal Auditor.

Apologies: Apologies for absence were intimated on behalf of Councillor Michelle McGinty and Tommy Rainey and Mr Stevie J. Doogan. An apology for absence was also intimated on behalf of Mr David McConnell, Assistant Director, Audit Scotland.

Councillor Jonathan McColl in the Chair

CHAIR'S REMARKS

Prior to commencing with the business of the meeting, Councillor McColl, Chair, welcomed everyone attending and introduced Sharon Hughes, Corporate Fraud Team Leader and Claire Andrews, Internal Auditor, who were in attendance to observe proceedings.

DECLARATIONS OF INTEREST

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

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 10 June 2015 were submitted and approved as a correct record.

TREASURY MANAGEMENT ANNUAL REPORT 2014/15

A report was submitted by the Executive Director of Corporate Services providing an update on treasury management during 2014/15.

After discussion and having heard the Finance Manager and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the treasury management stewardship information within the report; and
- (2) to note the 2014/15 actual prudential indicators as advised within the report.

ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT

A report was submitted by the Executive Director of Corporate Services advising of Audit Scotland's findings in relation to:-

- (a) the audit of the Council and its Annual Accounts for 2014/15; and
- (b) the Financial Statements for the Charities managed by the Council.

After discussion and having heard Ms Boyd, Senior Audit Manager, Audit Scotland, the Chief Executive and the Finance Manager in further explanation and in answer to Members' questions, it was agreed:-

- (1) to note the findings as detailed in Audit Scotland's reports dated September 2015;
- (2) that a short Members' Briefing would be prepared by officers giving an update on the current position with Trusts and the Office of the Scottish Charity Regulator; and
- (3) that an update report would be brought to the next Committee meeting for Members' consideration.

AUDITED ANNUAL ACCOUNTS 2014/15

A report was submitted by the Executive Director of Corporate Services seeking approval of the audited Financial Statements for 2014/15 and highlighting matters of interest.

After discussion and having heard Ms Boyd, Senior Audit Manager, Mr Slavin, Senior Auditor, Audit Scotland and the Chief Executive in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDIT ACTION PLANS

A report was submitted by the Executive Director of Corporate Services advising of recently issued Internal Audit action plans and progress made against action plans previously issued contained within Internal Audit and External Audit Plans.

After discussion and having heard the Executive Director of Corporate Services, the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, it was agreed:-

- (1) that Members of the Committee would, in future, be sent updated covalent sheets prior to the Committee meeting, in order that the information contained within the action plans were as accurate and up-to-date as possible;
- (2) that an updated covalent report would be prepared for HEED covalent actions (close to end of action date) giving the up-to-date position and status of projects within that departmental remit; and
- (3) otherwise to note the contents of the report.

INTERNAL AUDIT PLAN 2015/16 PROGRESS REPORT TO 31 JULY 2015

A report was submitted by the Executive Director of Corporate Services advising of the work undertaken by the Internal Audit section against the Audit Plan 2015/16.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDIT SCOTLAND EVALUATION OF PUBLIC PERFORMANCE REPORTING

A report was submitted by the Executive Director of Corporate Services providing the Committee with the review of national and local public performance reporting (PPR) as carried out by Audit Scotland.

After discussion and having heard Ms Boyd, Senior Audit Manager and the Executive Director of Corporate Services in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the evaluation;
- (2) to note the relative position of West Dunbartonshire across the range of service areas evaluated; and
- (3) to note the work already underway for the publication of PPR for 2014/15.

PUBLIC INTEREST DISCLOSURES FOR THE PERIOD 1 JANUARY TO 30 JUNE 2015

A report was submitted by the Executive Director of Corporate Services advising of public interest disclosures received during the period 1 January to 30 June 2015.

Having heard the Audit and Risk Manager, the Committee agreed to note the contents of the report.

Note: Councillor Rooney left the meeting during consideration of this item.

COUNTER FRAUD PROGRESS REPORT

A report was submitted by the Executive Director of Corporate Services advising of the results from investigating matched datasets provided to the Council through participation in the National Fraud Initiative and also other work taking place within the Corporate Fraud Team.

After discussion and having heard the Audit and Risk Manager and the Corporate Fraud Team Leader in further explanation and in answer to a Member's questions, the Committee agreed to note the contents of the report.

WEST DUNBARTONSHIRE HEALTH & SOCIAL CARE PARTNERSHIP (HSCP) - DUE DILIGENCE PROCESS AND 2015/16 BUDGET

A report was submitted by the Executive Director of Corporate Services advising of the due diligence processes that have been followed in the creation of the overall West Dunbartonshire Health & Social Care Partnership (HSCP) budget for the 2015/16 financial year so that the outcomes contained within the Strategic Plan 2015/16 for the HSCP could be delivered.

The Committee agreed to note the contents of the report in respect of the due diligence process that had been followed.

The meeting closed at 3.48 p.m.