

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 13 December at 10.04 a.m.

Present: Councillors Jim Brown, Karen Conaghan, John Mooney, Martin Rooney, Brian Walker and Lay Member Ms Eilidh McKerry.

Attending: Angela Wilson, Strategic Director - Transformation & Public Service Reform; Richard Cairns, Strategic Director - Regeneration, Environment & Growth; Stephen West, Strategic Lead - Resources; Jim McAloon, Strategic Lead - Regeneration; Peter Barry, Strategic Lead - Housing & Employability; Malcolm Bennie, Strategic Lead - Communications, Culture & Communities; Gillian McNeilly, Finance Manager; Colin McDougall, Audit and Risk Manager; and Craig Stewart, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Daniel Lennie, Jonathan McColl and John Millar and Lay Member Mr Stevie Doogan. Apologies were also intimated from Joyce White, Chief Executive and Ms Zara Mahmood, Senior Auditor, Audit Scotland.

Councillor John Mooney in the Chair

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 & Performance Review Committee held on 27 September 2017 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.

TREASURY MANAGEMENT MID-YEAR REPORT 2017/18

A report was submitted by the Strategic Lead - Resources providing an update on treasury and prudential indicators during the first half of 2017/18.

After discussion and having heard the Strategic Director - Transformation & Public Service Reform and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note that this report had been submitted to the meeting of Council held on 25 October 2017;
- (2) to note the treasury management stewardship information within the report;
- (3) to note the 2017/18 revised estimates of treasury and prudential indicators as advised within the report (Tables A, B, C, D, E, F, H, M and N);
- (4) to note the policy on the Statutory Repayment of loans fund advances detailed within paragraph 2.5 of the report; and
- (5) to note the policy statement on Ethical Investment detailed within section 6.4.1 of the report.

AUDIT ACTION PLANS

A report was submitted by the Strategic Lead - Resources advising of:-

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

After discussion and having heard the Strategic Director - Transformation & Public Service Reform and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that a briefing note be prepared for Members of the Committee on Project 124 (Guardianship Cases (Mental Health Officer [MHO] Involvement)), to give some further background information on the project in question; and
- (2) otherwise to note the contents of the report.

INTERNAL AUDIT PLAN 2017/18 HALF-YEAR PROGRESS REPORT TO 30 SEPTEMBER 2017

A report was submitted by the Strategic Lead - Resources advising of progress at the half-year against the Audit Plan 2017/18.

After discussion and having heard the Audit and Risk Manager and the Strategic Director - Transformation & Public Service Reform in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that it would be helpful for Members if this report could be reformatted, in future, to include fuller information on the status of audit progress at the half-year against the Audit Plan 2017/18; and
- (2) otherwise to note the contents of the report.

The meeting closed at 10.47 a.m.