

## **AUDIT COMMITTEE**

At a Meeting of the Audit Committee held within the Council Offices, Rosebery Place, Clydebank on Wednesday 20 March 2002 at 10.00 a.m.

**Present:** Councillor Craig McLaughlin and Provost Macdonald.

**Attending:** Eric Walker, Director of Corporate Services; David Connell, Manager of Accounting; Vincent Gardiner, Manager of Exchequer; Lorraine Coyne, Manager of Audit; Margaret Caldwell, Section Head, Arrears, Benefits and Cash Control; Gavin Stevenson, Chief Auditor and Elaine Barrowman, Senior Audit Manager (Audit Scotland) and Lorraine Beveridge, Administrative Assistant.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Danny McCafferty, Iain Robertson and Andrew White.

**Councillor Craig McLaughlin in the Chair**

### **MINUTES OF PREVIOUS MEETING**

The Minutes of Meeting of the Audit Committee held on 20 November 2001 were submitted and approved as a correct record.

### **HOUSING AND COUNCIL TAX BENEFIT; THE VERIFICATION FRAMEWORK**

A report was submitted by the Director of Social Work and Housing Services containing information on the introduction of the Verification Framework.

After hearing the Section Head, Arrears, Benefits and Cash Control in further explanation and in answer to Members' questions, the Committee agreed to note:-

- (1) that the start date for the introduction of the Verification Framework would be at the end of September 2002;
- (2) that the grant funding would be made available by the Department of Work and Pensions to introduce the Verification Framework; and
- (3) that it would be necessary to have an anti fraud policy in place before the Verification Framework starts this year.

**PRICEWATERHOUSECOOPERS (PWC)**  
**FINAL REPORT TO MEMBERS 2000/01 – ACTION POINTS**

A report was submitted by the Director of Corporate Services providing an update on the action points contained within the Final Report to Members 2000/01 and making recommendations thereon.

After hearing the Director of Corporate Services in answer to Members' questions, the Committee agreed to note the report and remove the Application of FRS 11 – Impairment of Fixed Assets and Goodwill from the list of standing items on all future agendas.

**PRICEWATERHOUSECOOPERS (PWC)**  
**FINAL REPORT TO MEMBERS 2000/01 – ACTION POINTS**

A report was submitted by the Director of Corporate Services providing an update on the action points contained within the Final Report to Members 2000/01.

After discussion and having heard the Director of Corporate Services and the Manager of Exchequer in answer to Members' questions, the Committee agreed to note the report and that further updates on the matters outstanding would be submitted to future meetings of the Committee.

**AUDIT PLANNING MEMORANDUM 2001/02**

A report was submitted by the Director of Corporate Services advising of the terms of Audit Scotland's Audit Planning Memorandum and providing an overview of the audit approach for the five financial years 2001/02 to 2005/06.

After hearing the Senior Audit Manager (Audit Scotland), in further explanation, the Committee agreed to note the terms of the report.

**INTERNAL AUDIT QUARTERLY REPORT TO 31 DECEMBER 2001**

A report was submitted by the Director of Corporate Services advising of progress of the Internal Audit Section against the Audit Plan 2001/02.

After hearing the Manager of Audit in further explanation and in answer to Members' questions, the Committee agreed to note the terms of the report.

### **AUDIT PLAN 2002/03**

A report was submitted by the Director of Corporate Services advising Members of the audit work planned by internal audit in 2002/03.

After hearing the Manager of Audit in further explanation, the Committee agreed to note the terms of the report.

The meeting closed at 10.25 a.m.