

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, Council Offices, 16 Church Street, Dumbarton on Wednesday, 12 December 2018 at 10.00 a.m.

Present: Councillors Jim Brown, Karen Conaghan, John Mooney and Martin Rooney, and Lay Member Mr Chris Johnstone.

Attending: Angela Wilson, Strategic Director – Transformation & Public Service Reform; Richard Cairns, Strategic Director – Regeneration, Environment & Growth; Stephen West, Strategic Lead – Resources; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Jim McAloon, Strategic Lead – Regeneration; Colin McDougall, Audit and Risk Manager; Stephen Daly, Customer Service Manager; Jennifer Ogilvie, Finance Business Partner; Michelle Lynn, Asset Co-ordinator and Craig Stewart, Committee Officer.

Also Attending: Ms Carol Hislop, Senior Audit Manager and Zahrah Mahmood, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Daniel Lennie, Jonathan McColl and Brian Walker and Lay Member Ms Eilidh McKerry. Apologies were also intimated from Joyce White, Chief Executive.

Councillor John Mooney in the Chair

CHAIR'S REMARKS

Councillor Mooney, Chair, welcomed everyone to the December meeting of the Audit Committee and introduced Chris Johnstone who was joining the Committee for the first time as its new Lay Member.

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 26 September 2018 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 ANNUAL REPORT 2017/18

A report was submitted by the Strategic Lead – Resources providing an update on treasury management during 2017/18.

After discussion and having heard the Finance Business Partner 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 27 September 2018; and
- (2) otherwise to note the information provided within the Annual Report, as appended to the report.

AUDITED ANNUAL ACCOUNTS 2017/18

A report was submitted by the Strategic Lead – Resources presenting the audited Financial Statements for 2017/18 for both the Council and the Charities administered by the Council; and highlighting matters of interest, as delegated by Council on 27 September 2018.

After discussion and having heard the Strategic Lead – Resources and the Senior Audit Manager, Audit Scotland, in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report;
- (2) to note that the audited Annual Accounts 2017/18 of both the Council and the Charities were presented to, and approved by, Council on 27 September 2018; and
- (3) to note the findings of the audits as detailed in Audit Scotland's reports dated 27 September 2018.

AUDIT ACTION PLANS

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

- (a) recently issued Internal Audit action plans; and
- (b) 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) to note the terms of the discussion that had taken place in respect of this matter; and
- (2) otherwise to note the contents of the report.

INTERNAL AUDIT PLAN 2018/19 – HALF YEAR PROGRESS REPORT

A report was submitted by the Strategic Lead – Resources advising on progress at the half year against the Audit Plan 2018/19.

After discussion and having heard the Audit and Risk Manager 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 more of the detail that was contained in the Appendices to the report; and
- (2) otherwise to note the contents of the report.

AUDIT COMMITTEE SELF-ASSESSMENT AND REPORTING ON AUDIT ASSIGNMENTS

A report was submitted by the Strategic Lead – Resources advising on the results of a self-assessment exercise carried out recently by the Chair of the Audit Committee and the Audit and Risk Manager.

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

- (1) to note the self-assessment, appended to the report, which showed that the Council's Audit Committee largely complied with Cipfa good practice and thereby could assess its performance as generally meeting the Cipfa requirements;

- (2) to approve the actions identified and request that these are now progressed;
- (3) to note that progress on the completion of the agreed actions would be reported annually to the Audit Committee;
- (4) to note the knowledge and skills framework for potential areas for development within the Elected Member development programme;
- (5) having reviewed the options in relation to the content of information provided to the Committee agreed to continue with the current approach which was:
 - (a) for planned audit assignments, provide action plan with a contextual summary, with the addition of further information on the key findings, and highlight the risks being mitigated; and
 - (b) for investigation work, provide summary information, with the addition of further information on the key findings, along with action plan; and
- (6) that, subject to monitoring/review, a self-assessment of the Audit Committee would be brought in on an annual reporting basis, commencing in September next year.

SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2017/18

A report was submitted by the Strategic Lead – Communications, Culture & Communities presenting the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2017 to 31 March 2018.

After discussion and having heard the Citizen & Digital Services Manager in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the information contained within the report;
- (2) to note a commitment to improve response times for complaints to ensure compliance with the Scottish Public Services Ombudsman (SPSO) timelines;
- (3) to encourage an improvement culture that welcomed complaints in any form so that the Council could capture all expressions of dissatisfaction and use this information to drive future improvements;
- (4) to note that each service used the data provided to identify and progress improvement activity; and
- (5) to note that time was allocated at regular management teams for complaints analysis to allow Performance & Strategy Business Partners to support and capture improvement and learning activity for progress reporting.

COMPLIMENTS OF THE SEASON

Councillor Mooney, Chair, wished everyone a Merry Christmas and a Happy New Year.

The meeting closed at 11.03 a.m.