

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, Council Offices, 16 Church Street, Dumbarton on Wednesday, 20 March 2019 at 2.00 p.m.

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

Attending: Joyce White, Chief Executive; 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; Colin McDougall, Audit and Risk Manager; Jennifer Ogilvie, Finance Business Partner and Craig Stewart, Committee Officer.

Also Attending: Ms Fiona Mitchell-Knight, Assistant Director; 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, John Millar and John Mooney (Chair) and Lay Member Mr Chris Johnstone.

Councillor Martin Rooney 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 Committee held on 12 December 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 MID YEAR REPORT 2018/19

A report was submitted by the Strategic Lead - Resources providing Members with the opportunity to further scrutinise the treasury management performance during the first half of 2018/19.

After discussion and having heard the Strategic Lead - Resources in further explanation of the report, the Committee agreed to note that Council had approved the following at its meeting on 19 December 2018:-

- (1) The treasury management stewardship information contained within the report;
- (2) The 2018/19 revised estimates of treasury and prudential indicators as advised within Appendix 1 to the report (Tables A, B, C, D, E, F, H, M and O);
- (3) The updated list of permitted investments detailed within paragraph 4.5.4 of Appendix 1 to the report;
- (4) The policy on the Statutory Repayment of loans fund advances detailed within paragraph 2.5 of Appendix 1 to the report and note the ongoing review highlighted in paragraph 4.6 of this report; and
- (5) The referral of the report to the Audit Committee to ensure further scrutiny took place.

CREATION OF NON-DOMESTIC RATES MEMBER/OFFICER WORKING GROUP

A report was submitted by the Strategic Lead - Resources seeking approval to create a Member/Officer working group to consider issues affecting the Council in relation to Non-Domestic Rates (NDR).

After discussion and having heard the Strategic Lead – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to the creation of a Member/Officer Working Group to consider issues affecting the Council in relation to Non-Domestic Rates;
- (2) that Elected Member membership of the Working Group would comprise of 4 Elected Members and 1 Lay Member, and the first meeting of the Group would determine the Chair and the frequency of its meetings; and

- (3) to approve the remit of the Working Group as detailed within the report.

CAPITAL POST PROJECT REVIEWS

A report was submitted by the Strategic Lead - Resources providing an update on the latest capital post project reviews undertaken.

After discussion and having heard the Strategic Director – Regeneration, Environment & Growth in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the capital projects that had been selected for post project review;
- (2) to note the outcome of the reviews; and
- (3) to note the next list of projects recommended for review.

INTERNAL AUDIT PLAN 2019/20

A report was submitted by the Strategic Lead - Resources advising on the planned programme of work for the Internal Audit Section for the year 2019/20.

After discussion and having heard the Audit and Risk Manager and the Chief Executive in further explanation of the report and in answer to Members' questions, the Committee agreed to approve the Audit Plan for 2019/20.

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 Audit and Risk Manager in further explanation of the report and in answer to a Member's questions, the Committee agreed to note the contents of the report.

AUDIT SCOTLAND ANNUAL AUDIT PLAN 2018/19

A report was submitted by the Strategic Lead - Resources presenting Audit Scotland's Audit Plan for the audit of financial year 2018/19 to Committee for information.

After discussion and having heard Ms Mitchell-Knight, Assistant Director, Audit Scotland, the Strategic Lead – Resources and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed to note Audit Scotland's audit plan for their audit of West Dunbartonshire Council for the financial year 2018/19.

PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS - 1 JULY TO 31 DECEMBER 2018

A report was submitted by the Strategic Lead - Resources advising on public interest disclosures received during the period 1 July to 31 December 2018.

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

ACCOUNTS COMMISSION REPORT: *LOCAL GOVERNMENT IN SCOTLAND FINANCIAL OVERVIEW 2017/18*

A report was submitted by the Strategic Lead - Resources providing information regarding a report recently published by the Accounts Commission as prepared by Audit Scotland.

After discussion and having heard Ms Mitchell-Knight, Assistant Director, Audit Scotland and relevant officers in further explanation of the report, the Committee agreed:-

- (1) to note the terms of the report, along with the scrutiny tool for Councillors contained at Appendix 2 to the report; and
- (2) that all Elected Members, including Lay Members on the Audit Committee, be encouraged to attend a future Members' development session in relation to the report.

The meeting closed at 2.58 p.m.