






# Appendix 1





## Audit Committee Self-Assessment Progress on Improvement Actions



Generated on: 21 October 2020

Action Code	Agreed Action	Status	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Status Update – October 2020
AC-001	<u>1. Draft Annual Governance Statement</u> Submit the draft Annual Governance Statement to the Audit Committee as a standalone document.	✓	30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	Complete. The draft Annual Governance Statement was submitted to the Audit Committee meeting on 12th June 2019 as a standalone document. This will be done henceforth on an annual basis.  October 2020 update – the 2019/2020 AGS was presented to June 2020 Audit Committee.
AC-002	<u>2. Annual Self-Assessment</u> Introduce an annual self-assessment against best practice, using the Cipfa documents (i.e. the Practical Guidance for Local Authorities and the Police - Audit Committees Self-Assessment of Good Practice).	✓	31-Dec-2019	31-Dec-2019	Colin McDougall	Stephen West	The results of the annual self-assessment process were reported to Audit Committee in November 2019.
AC-003	<u>3. Risk Management</u> Provide reports on Risk Management to the Audit Committee.	✓	30-Sep-2019	30-Sep-2019	John Duffy	Alison McBride	Reports on Strategic Risks continue to be reported to Audit Committee. The most recent update was provided to the meeting in September 2020.
AC-004	<u>4. Reports on Best Value</u> Provide reports on Best Value to the Audit Committee .	✓	30-Jun-2019	30-Jun-2019	Amanda Coulthard	Malcolm Bennie	An update report on the West Dunbartonshire Best Value Assurance Report was submitted to the Audit Committee meeting on 12th June 2019.

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AC-005	<u>5. Knowledge and skills framework</u> Members of the Committee should consider if there any knowledge or skills gaps, taken into account the content of the core knowledge and skills framework.		31-Dec-2018	31-Dec-2018	Colin McDougall	Stephen West	Complete. The Cipfa "Audit committee members - knowledge and skills framework" was submitted to the Audit Committee for consideration by members.
AC-006	<u>6. Feedback on the performance of the Audit Committee</u> Obtain feedback on the performance of the Audit Committee from those interacting with the committee or relying on its work. This feedback should be incorporated into an Annual Report on the Audit Committee.		30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	Feedback was sought and obtained and the outputs are included in this committee report.
AC-007	<u>7. Annual report on the Audit Committee</u> Introduce an annual report on the Audit Committee to account for its performance and explain its work to Council.		30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	An annual report on the Audit Committee was submitted to the meeting on 12th June 2019 and also to the full Council meeting on 26th August 2019.  The annual report for 2019-2020 will be presented to the November 2020 meeting of the Audit Committee.
AC-008	<u>8. Governance arrangements for audit committees</u> The Chairs of the Council's and the West Dunbartonshire Heath & Social Care Partnership Board's Audit Committees meet to discuss their respective governance arrangements.		30-Sep-2019	31-Mar-2021	Andi Priestman	Stephen West	This action is not yet complete. A meeting will be facilitated by the new Shared Service Manager – Audit & Fraud by 31 March 2021.
AC-009	<u>9. Post-project review reports: non-capital projects</u> The Committee advise that post-project review reports submitted by management to the Audit committee on a periodic basis for capital projects should be extended to reports on non-capital projects of significant scale.		31-Dec-2018	31-Dec-2018	Colin McDougall	Stephen West	This is an ongoing action.

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AC-010	<u>10. Specific audit assurance on value for money arrangements</u> The work of internal audit should be enhanced to provide more specific assurance on value for money arrangements e.g. transformation, sustainability, and performance management.		31-Mar-2020	31-Mar-2020	Colin McDougall	Stephen West	Value for money is now an embedded risk area within the risk-based audit planning. The Audit Plan for 2020/21 includes areas where value for money arrangements can be considered as part of the planning process for each audit.
AC-011	<u>11. Value for money information within annual assurance statements</u> Amend annual assurance statements to require more information on value for money arrangements e.g. transformation, sustainability, and performance management.		30-Jun-2019	31-Mar-2020	Colin McDougall	Stephen West	The annual assurance statements were updated for 2019/2020 and incorporated a specific requirement for assurance on value for money arrangements to be provided by each Strategic Lead.
AC-012	<u>12. Information on counter fraud work</u> Provide more specific information on counter fraud work to the Audit Committee.		07-Jun-2019	07-Jun-2019	Colin McDougall	Stephen West	A new progress report is provided to Audit Committee at each meeting which provides a specific update on the work of the Counter Fraud team. Specific reports are also presented on the National Fraud Initiative.
AC-013	<u>13. Fraud risk assessment process</u> Develop a fraud risk assessment process.		30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	A fraud risk assessment process has been developed.