

AUDIT & PERFORMANCE REVIEW COMMITTEE

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 24 September 2014 at 2.05 p.m.

Present: Councillors George Black, Jim Brown, Jonathan McColl, Michelle McGinty, Ian Murray, Tommy Rainey*, Martin Rooney and Mr Edward Haynes.

Attending: Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Terry Lanagan, Executive Director of Educational Services; Stephen West, Head of Finance and Resources; Gillian McNeilly, Finance Manager; Colin McDougall, Audit and Risk Manager; Soumen Sengupta, Head of Strategy, Planning & Health Improvement, West Dunbartonshire Community Health & Care Partnership; Helen Turley, Head of Housing & Community Safety; Peter Barry, Head of Customer & Community Services; Amanda Coulthard, Corporate & Community Planning Manager; and Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

Also Attending: Ms Elaine Boyd, Senior Audit Manager, and Mr Laurence Slavin, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Gail Robertson and Mr Stevie J. Doogan.

Councillor Jonathan McColl 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 at this point in the meeting.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 11 June 2014 were submitted and approved as a correct record.

Note: Councillor Rainey entered the meeting at this point in the proceedings.

TREASURY MANAGEMENT ANNUAL REPORT 2013/14

A report was submitted by the Executive Director of Corporate Services providing an update on treasury management during 2013/14.

After discussion and having heard the Finance Manager and the Head of Finance and Resources in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the treasury management stewardship information within the report; and
- (2) to note the 2013/14 actual prudential indicators as advised within the report.

AUDIT OF FINAL ACCOUNTS 2013/14

A report was submitted by the Executive Director of Corporate Services in relation to the audit of the Council's Financial Statements for 2013/14.

After discussion and having heard Ms Boyd, Senior Audit Manager, Audit Scotland, the Chief Executive and the Executive Director of Corporate Services and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the findings of the audit of the financial statements as detailed in Audit Scotland's report dated September 2014; and
- (2) to convey its thanks and appreciation to the External Auditors, Audit Scotland, and Finance staff for their work and effort on the audit of final accounts.

AUDIT ACTION PLANS

A report was submitted by the Executive Director of Corporate Services advising of recently issued Internal Audit action plans and progress made against action plans previously issued contained within Internal Audit and External Audit Plans.

After discussion and having heard the Head of Finance and Resources, the Chief Executive and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that the action contained in **Appendix B** - Project 48. Housing – Repairs & Maintenance, 3. (b) Contractors, be clarified further in view of the significant timescale that had elapsed, and to ensure that the action was still relevant; and
- (2) otherwise to note the contents of the report.

ADJOURNMENT

Having heard Councillor McColl, Chair, the Committee agreed to adjourn for a period of 5 minutes.

The meeting reconvened at 3.22 p.m. with all those Members shown on the sederunt in attendance.

INTERNAL AUDIT PLAN 2014/15 PROGRESS REPORT TO 30 JUNE 2014

A report was submitted by the Executive Director of Corporate Services advising of the work undertaken by the Internal Audit section against the Audit Plan 2014/15.

After discussion and having heard the Audit and Risk Manager in further explanation and in answer to a Member's question, the Committee agreed to note the contents of the report.

AUDIT SCOTLAND EVALUATION OF PUBLIC PERFORMANCE REPORTING

A report was submitted by the Executive Director of Corporate Services providing the Committee with the review of national and local public performance reporting (PPR) as carried out by Audit Scotland.

After discussion and having heard the Chief Executive, Executive Director of Corporate Services and the Corporate & Community Planning Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the evaluation;
- (2) to note the relative position of West Dunbartonshire across the range of service areas evaluated; and

- (3) to note the actions already underway for the publication of the 2013/14 annual report, which contained the PPR information required.

**PUBLIC INTEREST DISCLOSURES FOR THE PERIOD
1 JANUARY TO 30 JUNE 2014**

A report was submitted by the Executive Director of Corporate Services advising of public interest disclosures received during the period 1 January to 30 June 2014.

After discussion and having heard the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

The meeting closed at 3.45 p.m.