

**WEST DUNBARTONSHIRE COUNCIL****Report by Strategic Lead - Resources****West Dunbartonshire Council: 28 August 2019**

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**Subject: Annual Report on the Audit Committee****1. Purpose**

- 1.1** The purpose of this report is to provide members with an Annual Report on the Audit Committee for 2018/19.

**2. Recommendations**

- 2.1** It is recommended that members note the Annual Report on the Audit Committee for 2018/19.

**3. Background**

- 3.1** This report was initially submitted to the Audit Committee on 12 June 2019 where it was agreed that the report should be referred to Council for consideration.
- 3.2** A self-assessment was carried out on the Audit Committee as reported to meeting on 12 December 2019. This self-assessment was based on the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*" (2018 Edition). This included an action to introduce an annual report on the Audit Committee to account for its performance and explain its work. There was also an action to provide feedback on the performance on the Audit Committee from those interacting with the committee or relying on its work. This feedback is also included in the annual report.
- 3.3** The Audit Committee Annual Report for 2018/19 is intended to provide assurance to full Council and also to identify any actions for the Audit Committee to improve its effectiveness.

**4. Main Issues**

- 4.1** The Audit Committee Annual Report for 2018/19 is appended with the main issues identified being:
- The Audit Committee has met four times during the financial year with every meeting being quorate;
  - The Audit Committee sought assurance on the adequacy and effectiveness of the Council's systems of corporate governance and internal control for efficient operations and for the highest standards of probity and accountability. This was achieved through reports received

from internal audit, other Council functions and external audit with focus in particular on internal control and governance;

- The self-assessment as reported to the Audit Committee on 12 December 2018 indicated in overall terms that the Audit Committee demonstrates a good level of compliance with expected good practice and it is largely effective in discharging its roles and responsibilities;
- Areas of good practice and improvement actions are detailed in the appendix; and
- The Audit Committee has provided assurance to the Council as detailed in the appendix.

## **5. People Implications**

**5.1** There are no personnel issues with this report.

## **6. Financial and Procurement Implications**

**6.1** There are neither financial nor procurement implications arising directly from this report.

## **7. Risk Analysis**

**7.1** There is a risk that if the Audit Committee does not address some of the issues highlighted from the review it will not maximise the opportunity for effective scrutiny. Implementing the suggested improvement action plan following from the self-assessment, including the annual report and obtaining feedback will mitigate this risk.

## **8. Equalities Impact Assessment (EIA)**

**8.1** There are no issues.

## **9. Consultation**

**9.1** This report has been subject to consultation with appropriate Strategic Leads. In addition, services have been consulted in the update of action plans.

## **10. Strategic Assessment**

**10.1** This report relates to strong corporate governance.

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**Stephen West**  
**Strategic Lead - Resources**  
**Date: 1 August 2019**

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**Appendix:** Annual Report on the Audit Committee

**Background Papers:** Report to Audit Committee on 12 December 2018: Audit Committee Self-Assessment and reporting on audit assignments

**Wards Affected:** All Wards

