

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, 10 June 2015 at 10.05 a.m.

Present: Councillors George Black, Jim Brown, Jonathan McColl, Michelle McGinty, Ian Murray, Gail Robertson, 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; Colin McDougall, Audit and Risk Manager; Jim McAloon, Head of Regeneration & Economic Development; Soumen Sengupta, Head of Strategy, Planning & Health Improvement, West Dunbartonshire Community Health & Care Partnership; and Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

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

Apologies: Apologies for absence were intimated on behalf of Councillor Tommy Rainey 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 March 2015 were submitted and approved as a correct record.

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2015

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

After discussion and having heard the Executive Director of Corporate Services and the Audit and Risk Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDIT ACTION PLANS

A report was submitted by the Executive Director of Corporate Services advising of:-

- (a) recently issued Internal Audit action plans; and
- (b) progress made against plans previously issued contained within Internal Audit and External Audit reports.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note in relation to 'Debtors Suspense Account' (Project 80. CHCP Debtors), that the Head of Finance and Resources would look into this further with a view to providing Members with some of the background information in relation to this; and
- (2) otherwise to note the contents of the report.

CODE OF GOOD GOVERNANCE

A report was submitted by the Executive Director of Corporate Services advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance.

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

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently met the agreed Code of Good Governance;
- (2) to note the issues identified and improvement actions; and
- (3) to note the terms of the discussion that had taken place in respect of this matter.

STRATEGIC RISK AND RESILIENCE

A report was submitted by the Executive Director of Corporate Services providing the Committee with the outcome of the six month assessment of Strategic Risks and an update on progress of resilience planning.

After discussion and having heard the Chief Executive and Executive Director of Corporate Services in elaboration and in answer to Members' questions, the Committee agreed:-

- (1) that officers would look at ways of ensuring the consistency of application of department risks within Departmental plans, across all Council departments;
- (2) to note the terms of the discussion that had taken place in relation to this matter, and
- (3) otherwise to note the contents of the report.

THE ACCOUNTS COMMISSION REPORT: OVERVIEW OF LOCAL GOVERNMENT IN 2015

A report was submitted by the Executive Director of Corporate Services providing information regarding a report recently published by the Accounts Commission.

After discussion and having heard Ms Boyd, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report;
- (2) that the Convener would write to the Chair of the Accounts Commission, setting out the Committee's view on the report, with Members of the Committee being copied in on the correspondence; and
- (3) that a link to the questionnaire on the Accounts Commission website would be sent to all Members, requesting feedback on a number of recommendations within the report, which returns would assist officers in terms of informing their practice, seminar topics and other training for Members.

AUDIT SCOTLAND REPORT: BORROWING AND TREASURY MANAGEMENT IN COUNCILS

A report was submitted by the Executive Director of Corporate Services providing information regarding a report recently published by the Auditor General.

After discussion and having heard Ms Boyd, Senior Audit Manager and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the content of the Accounts Commission report and the recommendations contained therein;
- (2) to note that officers were planning to undertake a review of the 10 year capital programme, as noted in the capital plan report to Council on 4 February 2015;
- (3) to note that officers will, when developing future financial reports i.e. update on long term financial strategy; treasury strategy; and capital planning, implement the recommendations made within the Audit Scotland report; and
- (4) to note that officers would programme appropriate training events for elected members in the lead-up and the development of the revised approach and provide regular training updates every two years.

AUDIT SCOTLAND REPORT: WEST DUNBARTONSHIRE COUNCIL: REVIEW OF KEY INTERNAL CONTROLS 2014/15 - MAY 2015

A report was submitted by the Executive Director of Corporate Services providing for information, a report which had been received from the Council's external auditors, Audit Scotland, and advising of management actions implemented following receipt of the report.

After discussion and having heard the Chief Executive, Executive Director of Corporate Services and Mr Slavin, Senior Auditor in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report and the agreed improvement actions; and
- (2) to pass on its thanks and appreciation to Council staff and the external auditors, Audit Scotland, for the continuing good working relationship and co-operation with each other.

LOCAL GOVERNMENT BENCHMARKING FRAMEWORK 2013/14

A report was submitted by the Executive Director of Corporate Services providing the Committee with service specific public performance information regarding the local position and response to the Local Government Benchmarking Framework (LGBF) information for 2013/14.

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

- (1) to note the service responses and overview related to the 2013/14 publication to the LGBF;
- (2) to note that improvement actions were already underway within each department following publication of this information; and
- (3) that officers would, in future, look at ways of giving Members more timeous information with regard to details of service specific performance; including what was being done to improve and compare our performance with other Councils.

The meeting closed at 11.42 a.m.