

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, Council Offices, 16 Church Street, Dumbarton on Wednesday, 25 September 2019 at 10.00 a.m.

Present: Councillors Jim Brown, Karen Conaghan, Daniel Lennie*, Jonathan McColl*, Martin Rooney and Lay Member Mr Chris Johnstone.

* Attended later in the meeting.

Attending: Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformation & Public Service Reform; Stephen West, Strategic Lead – Resources; Victoria Rodger, Strategic Lead – People & Technology; Malcolm Bennie, Strategic Lead – Communications, Culture, Communities & Facilities ;Colin McDougall, Audit and Risk Manager; Gillian McNeilly, Finance Manager; Wendy Jack, Interim Head of Strategy, Planning & Health Improvement, West Dunbartonshire Health & Social Care Partnership; John Duffy, Section Head, Risk and Health & Safety and Craig Stewart, Committee Officer.

Also Attending: Ms Fiona Mitchell-Knight, Assistant Director; Mr Richard Smith, Senior Audit Manager and Zahrah Mahmood, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors John Millar and Brian Walker.

Councillor John Mooney in the Chair

CHAIR'S REMARKS

Councillor Mooney, Chair, advised that, due to work commitments, Ms Eilidh McKerry had resigned as a Lay Member of the Committee. In this respect, Councillor Mooney, on behalf of the Committee, wished to put on record his thanks to Ms McKerry for her diligence and service to the Committee, and advised that the recruitment for a replacement Lay Member would take place in due course.

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 12 June 2019 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.

STRATEGIC RISKS 2017-22

A report was submitted by the Strategic Lead – People & Technology providing an update on the strategic risks 2017-2022.

After discussion and having heard the Section Head, Risk and Health & Safety, Chief Executive and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

Note: Councillors Lennie and McColl entered the meeting during consideration of the above item.

TREASURY MANAGEMENT ANNUAL REPORT 2018/19

A report was submitted by the Strategic Lead – Resources providing an update on treasury management during 2018/19.

After discussion and having heard the Finance Manager and the Strategic Lead - Resources in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

AUDITED ANNUAL ACCOUNTS

A report was submitted by the Strategic Lead – Resources:-

- (a) advising of Audit Scotland's findings in relation to the audit of the Council;
- (b) advising of Audit Scotland's findings in relation to the audit of those charities;

- (c) presenting the audited Financial Statements of the Council for 2018/2019 and highlighting matters of interest; and
- (d) presenting the audited 2018/19 Financial Statements of the Charities administered by the Council and highlighting matters of interest.

After discussion and having heard Mr Smith, Senior Audit Manager, Audit Scotland, the Chief Executive, Strategic Director and Finance Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report;
- (2) to note the findings of the audits as detailed in Audit Scotland's report dated 25 September 2019; and
- (3) to approve the audited Annual Accounts 2018/19 of both the Council and the Council-administered Charities and noted that these would be presented to Council on 30 October 2019 for information.

AUDIT ACTION PLANS

A report was submitted by the Strategic Lead – Resources advising of:-

- (a) recently issued Internal Audit action plans; and
- (b) 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, Chief Executive, and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS – 1 JANUARY TO 30 JUNE 2019

A report was submitted by the Strategic Lead – Resources advising of the outcome of investigations into allegations and disclosures in line with public interest disclosures and business irregularities policies received by Internal Audit between 1 January and 30 June 2019.

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

The meeting closed at 11.25 a.m.