

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Audit Committee: 10 March 2021**

Subject: Audit Scotland - COVID-19 Guide for Audit and Risk Committees**1. Purpose**

- 1.1** To update the Audit Committee on sub-group activity in relation to the Audit Scotland COVID-19 Guide for Audit and Risk Committees.

2. Recommendations

- 2.1** It is recommended that Members:

- Note the progress by the Sub-Group; and
- Agree that an update is provided to the next meeting of the Audit Committee.

3. Background

- 3.1** In August 2020, Audit Scotland published a COVID-19 Guide for Audit and Risk Committees guidance on key issues for consideration by audit and risk committees during the Covid-19 pandemic: "Guide for Audit and Risk Committees" which was presented to Audit Committee in November 2020.
- 3.2** At the November 2020 meeting it was agreed to form a sub-group from Members of the Audit Committee to consider the questions posed in the guidance. The work of the sub-group would be supported by the Shared Service Manager – Audit & Fraud and a further report would be presented to the Audit Committee in March 2021 outlining the current position.

4. Main Issues

- 4.1** A baseline position has been co-ordinated by the Shared Service Manager – Audit & Fraud for consideration at the sub-group meeting on 2 March 2021.
- 4.2** The output from the sub-group will be presented to the next meeting of the Audit Committee in June 2021.

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** This guide has been prepared for auditors and public bodies and provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in the key areas.

8. Equalities Impact Assessment (EIA)

- 8.1** There are no issues.

9. Consultation

- 9.1** This report has been subject to consultation with the Chair of the Audit Committee and appropriate Chief Officers.

10. Strategic Assessment

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

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Date: 10 March 2021

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Appendix: None

Background Papers: COVID-19 Guide for Audit and Risk Committees – Audit Committee report – November 2020

Wards Affected: All Wards