

AUDIT & PERFORMANCE REVIEW COMMITTEE

At a Meeting of the Audit & Performance Review Committee held in the Council Chambers, Clydebank Town Hall, Dumbarton Road, Clydebank on Wednesday, 27 September 2017 at 10.00 a.m.

Present: Councillors Karen Conaghan, Jonathan McColl, John Millar, John Mooney, Martin Rooney and Brian Walker.

Attending: Joyce White, Chief Executive; Angela Wilson, Strategic Director – Transformation & Public Service Reform; Stephen West, Strategic Lead – Resources; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Colin McDougall, Audit and Risk Manager; Gillian McNeilly, Finance Manager and Craig Stewart, Committee Officer.

Also Attending: Mr Paul Craig, Senior Audit Manager and Ms Zara Mahmood, Senior Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillors Jim Brown and Daniel Lennie and Lay Members Mr Stevie Doogan and Ms Eilidh McKerry.

Councillor John Mooney 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.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 21 June 2017 were submitted and approved as a correct record.

TREASURY MANAGEMENT ANNUAL REPORT 2016/17

A report was submitted by the Strategic Lead – Resources providing an update on treasury management during 2016/17.

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

AUDITED ANNUAL ACCOUNTS 2016/2017

A report was submitted by the Strategic Lead – Resources submitting, for Committee approval, the audited Financial Statements for 2016/17 for both the Council and the Charitable Trusts managed by the Council; and highlighting matters of interest, as delegated by Council on 28 June 2017. A revised copy of the Audit certificate (of which there had been a minor formatting issue) and a revised copy of the Notes to the Group Accounts (two figures contained within the table were not in the correct row, and had subsequently been adjusted), were circulated to Members for their information.

After discussion and having heard the Finance Manager, Strategic Lead – Resources and the Chief Executive in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to approve the audited Annual Accounts for 2016/17 for both the Council and the Charitable Trusts; and
- (2) otherwise to note the contents of the report, and thank the officers involved for their work.

AUDIT SCOTLAND - ANNUAL AUDIT REPORTS

A report was submitted by the Strategic Lead – Resources advising of the findings of the Council's external auditors in relation to: (a) the audit of the Council and its Annual Accounts for 2016/17; and (b) the Financial Statements for the Charitable Trusts managed by the Council.

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

- (1) to note the findings of these audits as detailed in Audit Scotland's reports dated 27 September 2017; and
- (2) to note that these reports would also be reported to Council in October 2017.

AUDIT ACTION PLANS

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

- (a) recently issued Internal Audit action plans; and

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

After discussion and having heard the Audit and Risk Manager, Chief Executive and Strategic Lead – Resources in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note that the 'Acquisition and Disposal Policy – Clydebank Museum and Art Gallery' should, if delegated, be submitted to the Communications, Museums & Cultural Development Committee for its interest and for noting; and
- (2) otherwise to note the contents of the report.

PUBLIC INTEREST DISCLOSURE AND OTHER INTERNAL AUDIT INVESTIGATIONS 1 JANUARY TO 30 JUNE 2017

A report was submitted by the Strategic Lead – Resources advising of public interest disclosures and other Internal Audit investigations received during the period 1 January to 30 June 2017.

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 11.08 a.m.