

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, 11 December 2013 at 2.00 p.m.

Present: Councillors George Black, Jim Brown, Jonathan McColl, Michelle McGinty, Ian Murray, *Tommy Rainey, Gail Robertson, Martin Rooney and Mr Edward Haynes.

* Attended later in the meeting.

Attending: Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Richard Cairns, Executive Director of Infrastructure and Regeneration; Stephen West, Head of Finance and Resources; Gillian McNeilly, Finance Manager; Colin McDougall, Audit and Risk Manager; Joe Gillespie, Section Head, Internal Audit; Soumen Sengupta, Head of Strategy, Planning and Health Improvement, West Dunbartonshire Community Health & Care Partnership; Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

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

Apologies: Apologies for absence were intimated on behalf of Mr Francis McNeill and Mr Stevie J. Doogan.

Councillor Jonathan McColl in the Chair

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit & Performance Review Committee held on 25 September 2013 were submitted and approved as a correct record.

TREASURY MANAGEMENT MID YEAR REPORT 2013/2014

A report was submitted by the Executive Director of Corporate Services providing an update on treasury management and prudential indicators during 2013/14. A similar report to this one was previously considered by Members at the meeting of Council held on 30 October 2013.

After discussion and having heard the Chief Executive in further explanation, the Committee agreed:-

- (1) to note the treasury management and prudential stewardship information within the Treasury Management Report attached as appendix 1;
- (2) to note that Council approved the 2013/14 revised estimates of treasury and prudential indicators as advised within the report (Tables A, B, C, D, E, F, H and M);
- (3) to note the opportunity for the Council to invest in hub schemes as a result of West Dunbartonshire Council's position as a shareholder in hub West Scotland;
- (4) to note that on 30 October 2013 Council approved delegation of authority to the Council's Section 95 Officer, the Chief Executive, the Leader of the Council and the Leader of the Opposition to invest in hub West Scotland schemes within the timescales identified in section 4.17 of this report; and
- (5) to note that Council approved a new indicator for Principal sums invested > 364 days as advised within the report (Table N).

AUDIT SCOTLAND – ANNUAL REPORT ON THE 2012/13 AUDIT

A report was submitted by the Executive Director of Corporate Services advising of the findings in relation to the external auditor's final report to Members on the completion of their 2012/13 audit. A similar report to this one was previously considered by Members at the meeting of Council held on 30 October 2013.

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

- (1) to thank the Council's external auditors, Audit Scotland, and Council staff for their work and assistance in carrying out their final audit which had resulted in an unqualified audit opinion; 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 providing an update on the Council's Code of Good Governance.

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 action plans previously contained within Internal Audit and External Audit reports.

After discussion and having heard the relevant officers in elaboration and in answer to Members' questions, the Committee agreed:-

- (1) to note that Members would be sent by email a revised covalent sheet giving updated information on the completeness of certain indicators that fell within the Housing, Environment and Economic Development Department's responsibility, on the basis discussed at the meeting; and
- (2) otherwise to note the contents of the report.

INTERNAL AUDIT PROGRESS REPORT TO 30 SEPTEMBER 2013

A report was submitted by the Executive Director of Corporate Services advising of the work undertaken by the Internal Audit Section against the Action Plan 2013/14.

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

NATIONAL FRAUD INITIATIVE 2012/13 – PROGRESS REPORT

A report was submitted by the Executive Director of Corporate Services on the progress being made in investigating matched datasets provided to the Council as a result of the National Fraud Initiative 2012/13.

Having heard the Audit and Risk Manager in answer to a Member's question, the Committee agreed to note the contents of the report.

SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2012/13

A report was submitted by the Executive Director of Corporate Services presenting the Scottish Public Services Ombudsman (SPSO) report for 2012/13 on complaints handling by West Dunbartonshire Council.

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

- (1) that officers would look at producing a condensed version of the report, complete with trend information which would enable a better comparison to be made on the levels of complaints, for the next time this report would be submitted to the Committee; and
- (2) otherwise to note the contents of the report.

The meeting closed at 3.26 p.m.