

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, Council Offices, 16 Church Street, Dumbarton on Wednesday, 13 June 2018 at 2.00 p.m.

Present: Councillors Jim Brown, Daniel Lennie, 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; Colin McDougall, Audit and Risk Manager and Craig Stewart, Committee Officer.

Also Attending: Zahrah Mahmood, Senior Auditor and Gemma McNally, Trainee Auditor, Audit Scotland.

Apologies: Apologies for absence were intimated on behalf of Councillor Karen Conaghan and Lay Member Ms Eilidh McKerry.

Councillor John Mooney in the Chair

CHAIR'S REMARKS

Councillor Mooney, Chair, welcomed everyone to the first meeting of the Audit Committee to be held in the Civic Space in 16 Church Street, Dumbarton. Councillor Mooney then advised that, due to work commitments, Mr Stevie Doogan 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 Mr Doogan for his 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 on 21 March 2018 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.

AUDIT ACTION PLANS

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

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

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2018

A report was submitted by the Strategic Lead - Resources advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2017/18 and advising Members of the contents of the Annual Assurance Statement given to the Section 95 Officer (Strategic Lead - Resources) in support of the Statement of Internal Financial Control/Governance Statement.

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

INTERNAL AUDIT CHARTER – UPDATE

A report was submitted by the Strategic Lead - Resources providing an updated version of the Audit Charter which had been submitted to the meeting of the Audit & Performance Review Committee on 9 March 2016.

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 approve the revised Internal Audit Charter; and
- (2) otherwise to note the terms of the discussion that had taken place in respect of this matter.

CODE OF GOOD GOVERNANCE

A report was submitted by the Strategic Lead - Resources 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 Audit and Risk Manager and the Strategic Lead in further explanation of the report and in answer to a Member's question, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance; and
- (2) to note the issues identified and improvement actions.

ACCOUNTS COMMISSION REPORT: *LOCAL GOVERNMENT IN SCOTLAND CHALLENGES AND PERFORMANCE 2018*

A report was submitted by the Strategic Lead - Resources providing a national audit report, for information and consideration, which had been received from the Accounts Commission.

After discussion and having heard the Strategic Lead and Ms Mahmood, Senior Auditor in further explanation and in answer to Members' questions, the Committee agreed to note the report and the position of the Council in terms of the report's recommendations as detailed in paragraph 4.2 of the report.

AUDIT SCOTLAND REPORT: *WEST DUNBARTONSHIRE COUNCIL: MANAGEMENT REPORT 2017/18 – MAY 2018*

A report was submitted by the Strategic Lead - Resources providing for information a report which has been received from the Council's external auditors, Audit Scotland, and, in addition, information on management actions implemented following receipt of the report.

After discussion and having heard the Strategic Lead and Ms Mahmood, Senior Auditor in further explanation and in answer to a Member's question, the Committee agreed to note the report and the agreed improvement actions.

The meeting closed at 2.42 p.m.