

### AUDIT COMMITTEE

At a Meeting of the Audit Committee held by video conferencing on Wednesday, 10 March 2021 at 10.00 a.m.

**Present:** Councillors Jim Brown, Karen Conaghan, Daniel Lennie, Jonathan McColl, John Mooney, Martin Rooney, Brian Walker and Lay Members Mr Chris Johnstone and Mr Christopher Todd.

**Attending:** Joyce White, Chief Executive; Jo Gibson, Head of Community Health & Care Services, West Dunbartonshire Health & Social Care Partnership (HSCP); Victoria Roger, Chief Officer – People & Technology; Stephen West, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution & Property; Malcolm Bennie, Chief Officer – Citizen, Culture & Facilities; Andi Priestman, Shared Service Manager – Audit & Fraud; Gillian McNeilly, Finance Manager; Patricia Kerr, ICT Manager; Julie McGrogan, Senior Education Officer and Craig Stewart, Committee Officer.

**Also Attending:** Richard Smith, Senior Audit Manager, Audit Scotland.

### 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 18 November 2021 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.

## **ANNUAL AUDITED ACCOUNTS 2019/2020 – ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT**

A report was submitted by the Chief Officer – Resources providing Members with the opportunity to further scrutinise the Audited Annual Accounts 2019/20 and the Annual Audit Report to Members and Controller of Audit covering the Council and the Charities administered by the Council which were previously reported to Council on 25 November 2020.

After discussion and having heard the Finance Manager and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed to note the information provided within the Audited Annual Accounts 2019/2020 and Annual Audit Report to Members and Controller of Audit - covering the Council and the Charities administered by the Council - as appended to the report.

## **TREASURY MANAGEMENT MID-YEAR REPORT 2020/21**

A report was submitted by the Chief Officer – Resources providing Members with the opportunity to further scrutinise the Treasury Management Mid-Year report which was previously reported to Council on 16 December 2020.

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

## **STRATEGIC RISKS 2017-22**

A report was submitted by the Chief Officer – People & Technology providing an update on the strategic risks for 2017-22.

After discussion and having heard the Chief Officer in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the strategic risks as detailed at Appendix 1 to the report; and
- (2) to note the supplementary EU Assurance Plans as detailed in Appendices 2 and 3 to the report.

## **AUDIT SCOTLAND ANNUAL AUDIT PLAN 2020/21**

A report was submitted by the Chief Officer – Resources presenting Audit Scotland's Annual Audit Plan for the audit of financial year 2020/21.

After discussion and having heard the Senior Audit Manager, Audit Scotland, and Shared Service Manager – Audit & Fraud in further explanation of the report and in

answer to Members' questions, the Committee agreed to note the contents of the report.

### **INTERNAL AUDIT PLAN 2020/21 PROGRESS TO 10 FEBRUARY 2021**

A report was submitted by the Chief Officer – Resources advising of progress at 10 February 2021 against the Audit Plan for 2020/21.

After discussion and having heard the Shared Service Manager – Audit & Fraud and the Head of Community Health & Care Services in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **INTERNAL AUDIT PLAN 2021/22**

A report was submitted by the Chief Officer – Resources advising of the planned programme of work for the Internal Audit section for the year 2021/22.

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

### **PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS – 1 JULY TO 31 DECEMBER 2020**

A report was submitted by the Chief Officer – Resources advising of the outcome of investigations into allegations and disclosures in line with the public interest disclosure and business irregularities policies received by Internal Audit between 1 July to 31 December 2020.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **NATIONAL FRAUD INITIATIVE 2020/21**

A report was submitted by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2020/2021 Exercise.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report and in answer to a Member's questions, the Committee agreed:-

- (1) that further updates would be provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2020/21 exercise; and

- (2) otherwise to note the contents of the report.

### **AUDIT SCOTLAND - COVID-19 GUIDE FOR AUDIT AND RISK COMMITTEES**

A report was submitted by the Chief Officer – Resources providing an update on sub-group activity in relation to the Audit Scotland COVID-19 Guidance for Audit and Risk Committees.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report and in answer to a Member's question, the Committee agreed:-

- (1) to note the progress made by the Sub-Group; and
- (2) that an update would be provided to the next meeting of the Audit Committee.

### **UPDATE OF NON-DOMESTIC RATES MEMBER/OFFICER WORKING GROUP**

A report was submitted by the Chief Officer – Resources providing an update on the Member/Officer working group and requesting consideration of issues affecting the Council in relation to Non-Domestic Rates (NDR).

After discussion and having heard the Chief Officer – Resources and the Chief Executive in further explanation of the report, the Committee agreed:-

- (1) the revised membership of the Working Group as detailed within the report;
- (2) the updated remit of the Group as detailed within the report; and
- (3) otherwise to note the contents of the report.

### **ACCOUNTS COMMISSION REPORT: FINANCIAL OVERVIEW 2019/20**

A report was submitted by the Chief Officer – Resources providing information regarding a report recently published by the Accounts Commission.

After discussion and having heard the Chief Officer – Resources, the Committee agreed to note the contents of the report.

The meeting closed at 11.24 a.m.