

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Audit Committee: 12 June 2024

Subject: Annual Report on the Audit Committee – 2023/24

1. Purpose

- 1.1 The purpose of this report is to provide members with the Audit Committee Chair's 2023/24 Annual Report on the Audit Committee.

2. Recommendations

- 2.1 It is recommended that members:
- i) Review and endorse the Chair's Annual Report on the Audit Committee for 2023/24.
 - ii) Agree that the report should be presented to a future meeting of the Council in line with best practice guidance.

3. Background

- 3.1 It is important that the Committee fully complies with best practice guidance on Audit Committees to ensure it can demonstrate its effectiveness as a foundation for sound corporate governance for the Council. The Chartered Institute of Public Finance and Accountancy (CIPFA) issued an updated guidance note 'Audit Committees Practical Guidance for Local Authorities and Police 2022 Edition' which incorporates CIPFA's Position Statement: Audit Committees in Local Authorities and Police. This sets out CIPFA's view of the role and functions of an Audit Committee. The Guidance includes the production of an annual report on the performance of the Audit Committee against its remit for submission to the Council.
- 3.2 The Audit Committee Chair's 2023/24 Annual Report, attached at Appendix 1, provides assurance to the Council over the activity of the Audit Committee.

4. Main Issues

- 4.1 The Audit Committee Chair's 2023/24 Annual Report is appended with the main issues identified being that the Audit Committee:
- met four times during 2023/24 with every meeting quorate
 - sought assurance on the adequacy and effectiveness of the Council's systems of corporate governance and internal control for efficient operations and for the highest standards of probity and accountability.
 - provided assurance to the Council as detailed in the appendix.

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 There is a risk that the Audit Committee does not comply with best practice guidance in relation to demonstrating its effectiveness in providing a foundation for sound corporate governance. The annual report provides this assurance to the Council on the activity of the Committee.

8. Equalities Impact Assessment (EIA)

8.1 There is no requirement for an EIA.

9. Consultation

9.1 This report has been subject to consultation with appropriate Chief Officers. In addition, services have been consulted in the update of action plans.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Laurence Slavin
Chief Officer - Resources
Date: 12 June 2024

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Appendix: Annual Report on the Audit Committee 2023/24

Background Papers: N/A

Wards Affected: All Wards