

AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street, Dumbarton, on Wednesday, 21 February 2024 at 10:00 a.m.

Present: Councillors Ian Dickson, Michelle McGinty, John Millar, Karen Murray Conaghan, Martin Rooney and Hazel Sorrell.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Victoria Rogers, Chief Officer – People and Technology; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Julie Slavin, Chief Finance Officer - Health and Social Care Partnership (HSCP); Andi Priestman, Shared Service Manager – Audit and Fraud; Stephen Daly, Citizen and Digital Manager and Lynn Straker, Committee Officer.

Also Attending: Caleb Oguche, External Auditor – Mazars.

Apologies: Apologies for absence were intimated on behalf of Councillors Jonathan McColl and James McElhill, Lay Member Mr Chris Johnstone and Beth Culshaw, Chief Officer – HSCP.

Councillor Karen Murray Conaghan 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 Meetings of the Audit Committee held on 13 December 2023 were submitted and approved as a correct record, subject to Councillor Ian Dickson being removed from the list of people for whom apologies were recorded.

OPEN FORUM

The Committee noted that no open forum questions had been submitted by members of the public.

INTERNAL AUDIT PLAN 2023/24 – PROGRESS TO 24 JANUARY 2024

A report was submitted by Chief Officer – Resources advising of progress at 24 January 2024 against the Internal Audit Plan for 2023/24, of recently issued Internal Audit reports and action plans and the status of implementation progress in relation to action plans from previously issued Internal Audit reports.

After discussion and having heard the Chief Officer – Citizen, Culture and Facilities and the Citizen and Digital Manager in further explanation and in answer to Members' questions, the Committee agreed to note the content of the report.

PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 19 JULY 2023 – 24 JANUARY 2024

A report was submitted by Chief Officer – Resources advising of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 19 July 2023 and 24 January 2024.

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

STRATEGIC RISKS 2022-2027

A report was submitted by Chief Officer – People & Technology providing an update on the strategic risks for 2022-27.

After discussion and having heard the Chief Officer – Resources and the Chief Officer – People and Technology in further explanation and in answer to Members' questions, the Committee agreed to note the strategic risks as detailed in Appendix 1 to the report.

The meeting closed at 10.42 a.m.