

## AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Council Chambers, Clydebank Town Hall, Clydebank on Wednesday, 9 November 2022 at 10.00 a.m.

**Present:** Councillors Karen Conaghan, Ian Dickson, Jonathan McColl, James McElhill, Michelle McGinty, John Millar, Martin Rooney and Hazel Sorrell and Lay Member Mr Christopher Johnstone.

**Attending:** Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Victoria Rogers, Chief Officer – People and Technology; Julie Slavin, Chief Finance Officer, HSCP\*; Andi Priestman, Shared Service Manager – Audit and Fraud; Gillian McNeilly, Finance Manager and Ashley MacIntyre, Committee Officer.

\* arrived later in the meeting.

**Also attending:** Fiona Mitchell-Knight, Audit Director and Christopher Gardner, Senior Audit Manager, Audit Scotland.

**Councillor Karen Conaghan in the Chair**

### DECLARATIONS OF INTEREST

It was noted that there no declarations of interest in any of the items of business on the agenda were made at this point.

### MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 10 August 2022 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.

## **STRATEGIC RISKS 2022-2027**

A report was submitted by the Chief Officer – People and Technology setting out proposed changes to the strategic risks for 2022-2027 following the Strategic Plan developments.

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

Note:- Julie Slavin, Chief Finance Officer, HSCP joined the meeting during consideration of this item.

## **TREASURY MANAGEMENT STRATEGY MID YEAR REPORT 2022/23**

A report was submitted by the Chief Officer – Resources providing an update on treasury management to 31 August 2022.

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

- (1) to note the treasury management stewardship information within Appendix 1 to the report;
- (2) to note the 2022/23 revised estimates of treasury and prudential indicators as detailed in Appendix 1 to the report (Tables A, B, C, D, E, F, H, L and N); and
- (3) to note that the report had been remitted to the Audit Committee from Council to ensure further scrutiny took place.

## **TREASURY MANAGEMENT ANNUAL REPORT 2021/22**

A report was submitted by the Chief Officer – Resources providing an update on treasury management during 2021/22.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to a Member's questions, the Committee agreed:-

- (1) to note the information provided within the Annual Report as detailed in Appendix 1 to the report; and
- (2) to note that the report had been remitted to the Audit Committee from Council to ensure further scrutiny took place.

**VALEDICTORY**  
**GILLIAN MCNEILLY, FINANCE MANAGER**

Laurence Slavin, Chief Officer – Resources advised that this was the last meeting of the Audit Committee that Gillian McNeilly, Finance Manager would be attending as she was leaving Council service before the end of the year.

On behalf of all Members of the Audit Committee, Councillor Karen Conaghan, Chair thanked Ms. McNeilly for her years of dedication and wished her well for the future.

Councillor Martin Rooney concurred with Councillor Conaghan's sentiments thanking Ms. McNeilly for her hard work and valued support.

In response, Ms. McNeilly thanked everyone for their kind well wishes.

**ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT 2021/22**

A report was submitted by the Chief Officer – Resources providing the opportunity to consider the Annual Audit Report to Members and Controller of Audit, for the Council and the Trusts administered by the Council, prior to approving the Audited Annual Accounts 2021/22 for both the Council and the Charities administered by the Council.

After discussion and having heard the Chief Officer – Resources, Audit Director and Senior Audit Manager, Audit Scotland in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the information provided within the letter to the Audit Committee in relation to DR AK Glen and West Dunbartonshire Trust Fund as detailed in Appendix 1 to the report;
- (2) to note the Annual Audit Report to Members and Controller of Audit 2021/22 for the Council and the Charities administered by the Council as detailed in Appendix 3 to the report; and
- (3) to note that the Letter and the Annual Audit Report, together with the Financial Statements will be reported to Council in December 2022.

**AUDITED FINANCIAL STATEMENTS 2021/22**

A report was submitted by the Chief Officer – Resources providing the opportunity to scrutinise and approve the Audited Annual Accounts 2021/22 for both the Council and the Charities administered by the Council.

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

- (1) to approve the information provided within the Audited Annual Accounts 2021/2021 – covering the Council and the Charities administered by the Council as detailed in the appendices to the report; and
- (2) to note that the Statements will also be reported to Council in December 2022.

### **DECLARATIONS OF INTEREST**

During consideration of the foregoing item of business and a discussion regarding overtime, Councillor Jonathan McColl made a declaration of interest noting that a member of his family was currently a Home Carer within West Dunbartonshire.

### **INTERNAL AUDIT PLANS 2021/22 AND 2022/23 - PROGRESS TO SEPTEMBER 2022**

A report was submitted by the Chief Officer – Resources advising of progress at 30 September 2022 against the Internal Audit Plans for 2021/22 and 2022/23.

After discussion and having heard the Shared Service Manager – Audit and Fraud and relevant officers 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 EXERCISE 2020/21**

A report was submitted by the Chief Officer – Resources advising of the Audit Scotland Report “National Fraud Initiative 2020/21” published in August 2022 and providing an overview of the key messages and recommendations raised in the report and how these issues were being addressed by the Council.

After discussion and having heard the Shared Service Manager – Audit and Fraud and Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report; and
- (2) that a further update report would be submitted to the February 2023 Audit Committee outlining the Council's progress with the 2022-2023 exercise.

The meeting closed at 11:45 a.m.