

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

West Dunbartonshire Council: 31 August 2022

Subject: Audit Committee Annual Report 2021-22

1. Purpose

- 1.1 The purpose of this report is to provide the Chair of the Audit Committee's (the Committee) annual overview of the Committee's activity during the financial year 2021/22. It sets out how the Committee has fulfilled its remit and provides assurances to the Council.

2. Recommendations

- 2.1 It is recommended that members note the Annual Report on the Audit Committee for 2021/22.

3. Background

- 3.1 This report was initially submitted to the Audit Committee on 15 June 2022 where it was agreed that the report should be referred to Council for consideration.
- 3.2 A self-assessment was carried out on the Audit Committee as reported to meeting on 12 December 2019. This self-assessment was based on the CIPFA publication "*Audit Committees: Practical Guidance for Local Authorities and Police*" (2018 Edition). This included an action to introduce an annual report on the Audit Committee to account for its performance and explain its work.
- 3.3 The Audit Committee Annual Report for 2021/22 is intended to provide assurance to West Dunbartonshire Council on the activity of the Audit Committee.

4. Main Issues

- 4.1 The Audit Committee Annual Report for 2021/22 is appended with the main issues identified being:
- The Audit Committee has met four times during the financial year with every meeting being quorate;
 - The Audit Committee 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. This was achieved through reports received

from internal audit, other Council functions and external audit with focus in particular on internal control and governance;

- The Audit Committee has 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 are no issues.

9. Consultation

9.1 This report has been subject to consultation with appropriate Strategic Leads. 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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Chief Officer - Resources
Date: 4 August 2022

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Appendix: Annual Report on the Audit Committee 2021-22

Background Papers: Report to Audit Committee on 12 December 2018: Audit Committee Self-Assessment and reporting on audit assignments

Wards Affected: All Wards