

# Agenda



## Special Meeting of Audit Committee

**Date:** Thursday, 8 June 2023

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**Time:** 10:00

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**Venue:** Civic Space, 16 Church Street, Dumbarton, G82 1QL

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**Contact:** Ashley MacIntyre, Committee Officer  
[ashley.macintyre@west-dunbarton.gov.uk](mailto:ashley.macintyre@west-dunbarton.gov.uk)

Dear Member

Please attend a special meeting of the **Audit Committee** as detailed above.

The business is shown on the attached agenda.

Yours faithfully

**PETER HESSETT**

Chief Executive

**Distribution:**

Councillor Karen Conaghan (Chair)  
Councillor Ian Dickson  
Councillor Jonathan McColl (Vice Chair)  
Councillor James McElhill  
Councillor Michelle McGinty  
Councillor John Millar  
Councillor Martin Rooney  
Councillor Hazel Sorrell  
Mr C Johnstone

All other Councillors for information

Chief Executive  
Chief Officers

Date of issue: 1 June 2023

## **AUDIT COMMITTEE**

**THURSDAY, 8 JUNE 2023**

### **AGENDA**

**1 APOLOGIES**

**2 DECLARATIONS OF INTEREST**

Members are invited to declare if they have an interest in any of the items of business on the agenda and the reasons for such declarations.

**3 ANNUAL REPORT ON THE AUDIT COMMITTEE 2022/23 5 - 9**

Submit report by the Chief Officer – Resources providing the Audit Committee Chair’s 2022/23 Annual Report on the Audit Committee.

**4 INTERNAL AUDIT PLAN 2022/23 – PROGRESS TO 22 MAY 2023 11 - 35**

Submit report by the Chief Officer – Resources advising of progress at 22 May 2023 against the Internal Audit Plan for 2022/23.

**5 INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2023 37 - 51**

Submit report by the Chief Officer – Resources advising of the work undertaken by Internal Audit in respect of the 2022/23 Annual Audit Plan and advising of the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement.

**6 EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS 53 – 59**

Submit report by the Chief Officer – Resources informing of the External Auditor’s requirement for the provision of information regarding the Council’s approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Council’s Statement of Accounts for 2022/23 and allowing members to comment on the response related to ‘Those Charged with Governance’.

**7 CODE OF GOOD GOVERNANCE AND ANNUAL  
GOVERNANCE STATEMENT 2022/23**

**To Follow**

Submit report by the Chief Officer – Resources regarding the above.