

AUDIT COMMITTEE

At a Hybrid Meeting of the Audit Committee held in the Civic Space, 16 Church Street, Dumbarton on Wednesday, 2 March 2022 at 2.00 p.m.

Present: Councillors Jim Brown, Karen Conaghan, Daniel Lennie, Jonathan McColl, John Mooney, Martin Rooney and Brian Walker, and Lay Members Mr Chris Johnstone and Mr Christopher Todd.

Attending: Joyce White, Chief Executive; Victoria Rogers, Chief Officer – People and Technology; Laurence Slavin, Chief Officer – Resources; Margaret-Jane Cardno, Head of Service – Strategy and Transformation; Fiona Taylor, Head of Health and Community Care; Julie McGrogan, Senior Education Officer; Andi Priestman, Shared Service Manager – Audit and Fraud; Gillian McNeilly, Finance Manager; Michelle Lynn, Assets Co-ordinator; Brian Miller, Section Leader – ICT; and Ashley MacIntyre, Scott Kelly and Nicola Moorcroft, Committee Officers.

Also Attending: Christopher Gardner, Senior Audit Manager, and Sanya Ahmed, Senior Auditor, Audit Scotland.

Apology: An apology for absence was intimated on behalf of Councillor John Millar.

Councillor John Mooney in the Chair**STATEMENT BY CHAIR**

Councillor Mooney, Chair, welcomed all those present to the meeting which was being held in hybrid format.

DECLARATIONS OF INTEREST

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

RECORDING OF VOTES

The Committee agreed that all votes taken during the meeting be done by roll call vote to ensure an accurate record.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 17 November 2021 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 2017-22

A report was submitted by the Chief Officer – People and Technology providing an update on strategic risks for 2017-22.

After discussion and having heard the Chief Executive, Chief Officer – People and Technology and Senior Education Officer in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the strategic risks as detailed at Appendix 1 to the report; and
- (2) to note the Supplementary EU Assurance Plans as detailed in Appendices 2 and 3 to the report.

TREASURY MANAGEMENT ANNUAL REPORT 2020/21

A report was submitted by the Chief Officer – Resources providing an opportunity to further scrutinise the annual Treasury Management report which had previously been reported to Council on 26 August 2021.

After discussion and having heard the Finance Manager in further explanation of the report and in answer to Members' questions, the Committee agreed to note the information provided within the Annual Report as appended to the report.

TREASURY MANAGEMENT MID YEAR REPORT 2020/21

A report was submitted by the Chief Officer – Resources providing an opportunity to further scrutinise the Treasury Management mid-year report which had been reported to Council on 22 December 2021.

After discussion and having heard 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 contained within the appendix to the report; and
- (2) to approve the 2021/22 revised estimates of treasury and prudential indicators as advised within (Tables A, B, C, D, E, F, H, L and N of the appendix to the report).

INTERNAL AUDIT PLANS 2020/21 AND 2021/22 PROGRESS TO 2 MARCH 2022

A report was submitted by the Chief Officer – Resources advising of progress at 31 January 2022 against the Internal Audit Plans for 2020/21 and 2021/22.

After discussion and having heard the Shared Service Manager – Audit and Fraud 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) to note that the Chief Officer – Supply, Distribution and Property and the Shared Service Manager – Audit and Fraud would provide a briefing on the IHMS Stock Control and Management audit review.

PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 19 AUGUST 2021 TO 31 JANUARY 2022

A report was submitted by the 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 August and 31 January 2022.

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

NATIONAL FRAUD INITIATIVE 2020/21

A report was submitted by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2020/2021 Exercise.

After discussion and having heard the Shared Service Manager – Audit and Fraud 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 further updates be provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2020-2021 exercise.

NATIONAL NON-DOMESTIC RATES WORKING GROUP FINAL REPORT

A report was submitted by the Chief Officer – Resources providing a summary of activity of the Non-Domestic Rates Working Group since the first meeting.

After discussion and having heard Councillor Mooney, Chair, in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note content of the report; and
- (2) the conclusions detailed in paragraph 4.7 of the report and that these be presented to a future meeting of the Council.

AUDIT SCOTLAND 2021/22 ANNUAL AUDIT PLAN

A report was submitted by the Chief Officer – Resources presenting Audit Scotland's 2021/22 Annual Audit Plan for information.

After discussion and having heard the Chief Officer – Resources and the Senior Audit Manager in further explanation of the report and in answer to Members' questions, the Committee agreed to note Audit Scotland's 2021/22 Annual Audit Plan.

VALEDICTORY

Councillor Conaghan led a vote of thanks to Councillor Mooney as this was his last meeting as Chair of the Audit Committee. Councillor Conaghan thanked Councillor Mooney for his dedication and commitment to the Committee and to the Council during this Council's term.

The meeting closed at 3.40 p.m.