

## AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Wednesday, 15 February 2023 at 10.00 a.m.

**Present:** Councillors Karen Conaghan, Ian Dickson, James McElhill, Michelle McGinty and Martin Rooney and Lay Member Mr Christopher Johnstone.

**Attending:** Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Victoria Rogers, Chief Officer – People and Technology; Laura Mason, Chief Officer – Education, Learning and Attainment; Julie Slavin, Chief Finance Officer, HSCP; Andi Priestman, Shared Service Manager – Audit and Fraud; Fiona Taylor, Head of Health and Community Care, HSCP and Ashley MacIntyre, Committee Officer.

**Also attending:** Tom Reid, Audit Director, Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Jonathan McColl, John Millar and Hazel Sorrell.

**Councillor Karen 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 Meeting of the Audit Committee held on 9 November 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.

## **INTERNAL AUDIT PLANS 2021/22 AND 2022/23 – PROGRESS TO 18 JANUARY 2023**

A report was submitted by the Chief Officer – Resources advising of progress at 18 January against the Internal Audit Plans for 2021/22 and 2022/23.

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 recently issued Internal Audit reports and action plans; and
- (2) to note the status of implementation progress relating to action plans from the previously issued Internal Audit reports.

## **PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 16 JULY 2022 TO 18 JANUARY 2023**

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 16 July 2022 and 18 January 2023.

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 to note the contents of the report.

## **CIPFA GUIDANCE FOR AUDIT COMMITTEES**

A report was submitted by the Chief Officer – Resources advising of the updated CIPFA guidance on Audit Committees within Local Authorities.

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 updated guidance for Audit Committees;
- (2) that the Chair of the Audit Committee would review the updated guidance with support from the Chief Officer – Resources and the Shared Service Manager – Audit and Fraud; and
- (3) that an update on the Council's current arrangements to the Audit Committee and any required improvement actions would be brought to a future meeting of the Committee for consideration and approval.

## **STRATEGIC RISKS 2022-2027**

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

After discussion and having heard the Chief Officer – People and Technology and the Chief Officer – Education, Learning and Attainment in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

## **AUDIT UPDATE – WEST DUNBARTONSHIRE COUNCIL**

A report was submitted by the Audit Director, Mazars providing an update for year ending 31 March 2023.

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

- (1) to note that Tom Reid, Audit Director, Mazars would be the Engagement Lead for West Dunbartonshire Council; and
- (2) to note the contents of the report.

The meeting closed at 10.45 a.m.