

## **AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 21 June 2017 at 10.05 a.m.

**Present:** Councillors Jim Brown, Karen Conaghan, Jonathan McColl, John Mooney, Martin Rooney, Brian Walker and Lay Member Ms Eilidh McKerry.

**Attending:** Angela Wilson, Strategic Director – Transformation & Public Service Reform; Jim McAloon, Strategic Lead – Regeneration; Malcolm Bennie, Strategic Lead – Communications, Culture & Communities; Colin McDougall, Audit and Risk Manager; and Craig Stewart, Committee Officer.

**Also Attending:** Ms Carol Hislop, Senior Audit Manager and Ms Zara Mahmood, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Daniel Lennie and John Millar and Lay Member Stevie Doogan. Apologies were also intimated from Joyce White, Chief Executive; Stephen West, Strategic Lead – Resources; Victoria Rogers, Strategic Lead – People & Technology.

**Councillor John Mooney in the Chair**

### **WELCOME AND INTRODUCTIONS**

Prior to the meeting commencing Councillor Mooney, Chair, welcomed everyone to the first meeting of the Audit & Performance Review Committee since the May local government elections, and invited all Members and officers to introduce themselves.

### **DECLARATIONS OF INTEREST**

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

## **INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2017**

A report was submitted by the Strategic Lead - Resources advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2016/17 and advising of the Assurance Statement given to the Section 95 Officer (Strategic Lead - Resources) in support of the Statement of Internal Financial Control/Governance Statement.

After discussion and having heard the Strategic Director, Audit and Risk Manager and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **CODE OF GOOD GOVERNANCE**

A report was submitted by the Strategic Lead - Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently met the agreed Code of Good Governance; and
- (2) to note the issues identified and improvement actions.

### **ACCOUNTS COMMISSION REPORT: LOCAL GOVERNMENT IN SCOTLAND – PERFORMANCE AND CHALLENGES 2017**

A report was submitted by the Strategic Lead - Resources providing, for information and consideration, a national audit report which had been received from the Accounts Commission.

After discussion and having heard the Strategic Director, Strategic Lead - Communications, Culture & Communities and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the position of the Council in terms of the report's recommendations as detailed at 4.2; and
- (2) otherwise to note the terms of the discussion that had taken place in respect of this matter.

## **AUDIT SCOTLAND REPORT: WEST DUNBARTONSHIRE COUNCIL: REVIEW OF KEY INTERNAL CONTROLS 2016/17 – JUNE 2016**

A report was submitted by the Strategic Lead - Resources providing for information a letter which has been received from our external auditors, Audit Scotland, and, in addition, information on management actions implemented following receipt of the letter.

After discussion and having heard the Strategic Director and Ms Hislop, Senior Audit Manager in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report and the agreed improvement actions.

### **AUDIT ACTION PLANS**

A report was submitted by the Strategic Lead - Resources advising of:-

- (1) recently issued Internal Audit action plans; and
- (2) progress made against action plans previously issued contained within Internal Audit and External Audit reports.

After discussion and having heard the Strategic Director, Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **CHAIR'S CLOSING REMARKS**

Councillor Mooney, Chair, advised the meeting that, following concerns the Council had raised with the Scottish Government on the issue of Phoenix companies (regarding Non Domestic Rates avoidance), a letter of reply had now been received from Derek Mackay MSP, Cabinet Secretary for Finance and the Constitution. The Committee noted the terms of the response.

The meeting closed at 11.15 a.m.