

## **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, 27 February 2013 at 10.02 a.m.

**Present:** Councillors George Black, Jonathan McColl, Ian Murray, Gail Robertson, Martin Rooney and Michelle Stewart and Mr Stevie J. Doogan, Mr Edward Haynes, Mr Francis McNeill and Ms Margaret Ward.

**Attending:** Joyce White, Chief Executive; Angela Wilson, Executive Director of Corporate Services; Terry Lanagan, Executive Director of Educational Services; \*Elaine Melrose, Executive Director of Housing, Environmental & Economic Development; Peter Barry, Head of Customer and Community Services; Patricia Marshall, Manager of ICT; Colin McDougall, Audit and Risk Manager; Soumen Sengupta, Head of Strategy, Planning and Health Improvement, West Dunbartonshire Community Health & Care Partnership; Craig Stewart, Committee Officer, Legal, Democratic and Regulatory Services.

\* Attended later in the meeting.

**Also Attending:** Mr David McConnell, Assistant Director, Ms Elaine Boyd, Senior Audit Manager, and Mr Laurence Slavin, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Jim Brown and Tommy Rainey

**Councillor Jonathan McColl in the Chair**

### **DECLARATION OF INTEREST**

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

### **MINUTES OF PREVIOUS MEETINGS**

The Minutes of Meetings of the Audit & Performance Review Committee held on 28 November 2012 were submitted and approved as a correct record.

## **PUBLIC INTEREST DISCLOSURES FOR THE PERIOD 1 OCTOBER 2012 TO 31 DECEMBER 2012**

A report was submitted by the Executive Director of Corporate Services advising on the level of public interest disclosures received during the period 1 October to 31 December 2012.

After discussion and having heard the Executive Director of Corporate Services and the Audit and Risk Manager in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that the frequency of reporting Public Interest Disclosures to Committee should be on a 6 monthly cycle; and
- (2) otherwise to note the contents of the report.

## **STATUTORY PERFORMANCE INDICATORS 2011/12 – BENCHMARKING PERFORMANCE WITH OTHER SCOTTISH COUNCILS**

A report was submitted by the Executive Director of Corporate Services setting out the Council's comparative performance in 2011/12 in relation to the Statutory Performance Indicators (SPIs).

After discussion and having heard the Chief Executive, Executive Director of Corporate Services and relevant officers in elaboration and in answer to Members' questions, it was agreed:-

- (1) to note that a Briefing Note would be issued to all Members of the Audit & Performance Review Committee giving information on new performance indicators, developed in conjunction with the Improvement Service;
- (2) to note that this report would be reformatted in future and this would include specific actions which had been already put in place by the relevant department; and
- (3) otherwise to note the contents of the report.

## **AUDIT SCOTLAND AUDIT PLAN OVERVIEW 2012/13**

A report was submitted by the Executive Director of Corporate Services presenting Audit Scotland's Annual Audit Plan for 2012/13.

Following discussion and having heard Mr McConnell, Ms Boyd and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed to note Audit Scotland's audit plan for the audit of 2012/13.

Note: The Executive Director of Housing, Environmental and Economic Development, who had been attending a meeting with the Housing Regulator, entered the meeting at this point in the proceedings.

### **VARIATION IN ORDER OF BUSINESS**

After hearing Councillor McColl, Chair, the Committee agreed to vary the Order of Business as hereinafter minuted.

### **INTERNAL AUDIT PLAN 2013/14**

A report was submitted by the Executive Director of Corporate Services advising on the planned programme of work for the Internal Audit Section for the year 2013/14.

After discussion and having heard the Executive Director of Corporate Services, the Chief Executive, Audit and Risk Manager and Mr Slavin in elaboration and in answer to Members' questions, the Committee agreed:-

- (1) that a briefing note, providing more background information and detail on the Internal Audit Plan process, would be prepared and sent to Members of the Committee for their interest;
- (2) that the briefing note, referred to at (1) above, would also incorporate the opinion of the Council's External Auditors, Audit Scotland; and
- (3) otherwise to note the contents of the report.

### **INTERNAL AUDIT PROGRESS REPORT TO 31 DECEMBER 2012**

A report was submitted by the Executive Director of Corporate Services advising on the work undertaken by the Internal Audit Section against the Audit Plan 2012/13.

Having heard the Executive Director of Corporate Services in answer to a Member's question, the Committee agreed to note the contents of the report.

### **INTERNAL AUDIT ACTION PLANS ISSUED DURING THE PERIOD FROM 15 OCTOBER 2012 TO 15 JANUARY 2013 AND PROGRESS OF INTERNAL AUDIT AND EXTERNAL AUDIT REPORTS**

A report was submitted by the Executive Director of Corporate Services:-

- (a) presenting the Internal Audit Section action plans issued to directorates during the period from 15 October 2012 to 14 January 2013; and

- (b) advising of the progress being made in actioning recommendations contained within Internal Audit and External Audit reports which management have committed to implementing.

After discussion and having heard the Chief Executive, Executive Director of Housing, Environmental and Economic Development and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note that the Chief Executive would ensure via CMT that the actions detailed in the appendices to the report were checked against and were on track; and
- (2) otherwise to note the contents of the report.

Note: Councillors Rooney and Stewart left the meeting during consideration of this item, as they both had to attend another meeting. Mr Francis McNeill also left the meeting at this point.

The meeting closed at 12.35 p.m.