

**WEST DUNBARTONSHIRE COUNCIL****Report by Strategic Lead - Resources****Audit Committee: 18 November 2020**

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**Subject: Audit Scotland - COVID-19 Guide for Audit and Risk Committees****1. Purpose**

- 1.1** To inform the Audit Committee of new guidance issued by Audit Scotland on key issues for consideration by audit and risk committees during the Covid-19 pandemic.

**2. Recommendations**

- 2.1** It is recommended that Members:

- Consider the report and the four key areas identified; and
- Agree that a sub-group is formed from Members of the Audit Committee, with representation to be decided at the meeting in November, to consider the questions posed in the guidance. The work of the sub-group will be supported by the Shared Service Manager – Audit & Fraud and a further report will be presented to the Audit Committee in March 2021 outlining the current position.

**3. Background**

- 3.1** In August 2020, Audit Scotland published a COVID-19 Guide for Audit and Risk Committees guidance on key issues for consideration by audit and risk committees during the Covid-19 pandemic: "Guide for Audit and Risk Committees" attached at Appendix 1.
- 3.2** Covid-19 has already had a significant impact on every aspect of society in Scotland. It has affected individuals and communities, public services and the economy.
- 3.3** The response of public-sector bodies has been strong, and the pandemic has highlighted some of their key strengths, such as agility and partnership working. But Covid-19 has also exacerbated many pre-existing risks and challenges facing public bodies in areas such as financial sustainability and service demand pressures. There is still significant uncertainty around the potential ongoing issues around covid and how it continues to affect how the country and the Council can operate whilst balancing the move from response to recovery and renewal.

## **4. Main Issues**

**4.1** Throughout the public sector audit and risk committees have a crucial role to play in providing effective scrutiny and challenge. They help public bodies focus on important aspects of the business and maintain effective oversight of spending, performance and governance arrangements. As public bodies manage their business during this global pandemic, the role of audit committees becomes even more important.

**4.2** To assist audit and risk committees in focussing on the short-term challenges facing public bodies in the response phase of the pandemic, this Audit Scotland guidance poses a series of questions designed to assist auditors and public bodies to effectively scrutinise key areas that require additional focus including:

- Internal control and assurance;
- Financial management and reporting;
- Governance; and
- Risk Management.

**4.3** A number of the questions posed in the guidance can be answered and evidenced through the audited 2019/20 Annual Accounts within both the management commentary and the annual governance statement. The revised governance arrangements have been considered by our external auditors as part of the audit process.

**4.4** It is recommended that a sub-group is formed from Members of the Audit Committee, with representation to be decided at the meeting in November, to consider the questions posed in the guidance. The work of the sub-group will be supported by the Shared Service Manager – Audit & Fraud and a further report will be presented to the Audit Committee in March 2021 outlining the current position.

## **5. People Implications**

**5.1** There are no personnel issues with this report.

## **6. Financial and Procurement Implications**

**6.1** There are neither financial nor procurement implications arising directly from this report.

## **7. Risk Analysis**

**7.1** This guide has been prepared for auditors and public bodies and provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in the key areas.

## **8. Equalities Impact Assessment (EIA)**

**8.1** There are no issues.

## **9. Consultation**

**9.1** This report has been subject to consultation with the Chair of the Audit Committee and appropriate Strategic Leads.

## **10. Strategic Assessment**

**10.1** This report relates to strong corporate governance.

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**Stephen West**  
**Strategic Lead - Resources**  
**Date: 18 November 2020**

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**Appendix:** Audit Scotland – COVID-19 Guide for Audit and Risk Committees

**Background Papers:** None

**Wards Affected:** All Wards