

## AUDIT & PERFORMANCE REVIEW COMMITTEE

At a Meeting of the Audit & Performance Review Committee held in the Council Chambers, Municipal Buildings, Station Road, Dumbarton on Wednesday, 29 September 2004 at 10.00 a.m.

**Present:** Councillors Jackie Maceira, Margaret Bootland, Geoff Calvert and Gail Casey.

**Attending:** Eric Walker, Director of Corporate Services; Gerry McInerney, Head of Personnel Services; Lynn Bradley, Head of Finance; Angela Clements, Head of Information Services; Lorraine Coyne, Manager of Audit; Cy Neil, Head of Housing; Jim Pow, Finance Manager (Housing and Technical Services); Russell Fleming, Resource Manager (Housing and Technical Services); Colin McDougall, Section Head, Internal Audit; Liz Cochrane, Policy Manager; David Webster, Section Head (Performance Management); Rod McCreath, Head of Protective Services; Lorne Campbell, External Funding Officer and Lorraine Beveridge, Administrative Assistant, Legal and Administrative Services.

**Also Attending:** Elaine Barrowman, Senior Audit Manager, Audit Scotland; May Simpson, Assistant Policy Officer; Karen Fryer, Policy Officer; Max Agnew, Senior Contracts & Commissioning Officer, Social Work Services and; William Pook, Joint Future Financial Officer, Social Work Services.

**Apologies:** Apologies for absence were intimated on behalf of Councillor James McCallum and Gavin Stevenson, Chief Auditor, Audit Scotland.

**Councillor Jackie Maceira in the Chair**

### VARIATION IN ORDER OF BUSINESS

3663 After hearing the Convener, the Committee agreed to vary the order of business of the Meeting as hereinafter minuted.

### AUDIT SCOTLAND'S REVIEW OF THE TRADING STANDARDS SERVICE

3664 A report was submitted by the Director of Corporate Services presenting Audit Scotland's review of the progress made in implementing recommendations from their 2001/02 report on the Council's Trading Standards Service.

- 3665 After discussion and having heard the Director of Corporate Services in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **AUDIT SCOTLAND'S REVIEW OF MANAGING PRE-SCHOOL EDUCATION**

- 3666 A report was submitted by the Director of Corporate Services presenting Audit Scotland's review of the progress made in implementing recommendations from their 2001/02 report on managing pre-school education.
- 3667 The Committee agreed to note the contents of the report.

### **AUDIT SCOTLAND'S REVIEW OF SUPPORTING PEOPLE ARRANGEMENTS**

- 3668 A report was submitted by the Director of Corporate Services presenting Audit Scotland's review of the Council's Supporting People arrangements.
- 3669 After discussion and having heard Ms Barrowman in answer to Members' questions, the Committee agreed to note the contents of the report.

### **MINUTES OF PREVIOUS MEETING**

- 3670 The Minutes of the Meeting of the Committee held on 26 May 2004 were submitted and approved as a correct record.

### **COUNCIL TAX SERVICE – BEST VALUE REVIEW**

- 3671 Reference was made to the Minutes of Meeting of the Audit & Performance Review Committee held on 26 May 2004 (Pages 847/848, paragraph 2752 refers), when it had been agreed that the Director of Corporate Services would provide an update on the proposal for the integration of some Council Tax and Housing Benefit Services.
- 3672 In this respect, after hearing the Director of Corporate Services, the Committee agreed that, as the above proposal pre-dated a decision made at Council to integrate the Departments of Housing and Technical Services, that it would be advisable to review the Council Tax and Housing Benefit Services after the Housing Services had had time to settle into their new department.

### **OVERVIEW OF 2002/03 LOCAL AUTHORITY AUDIT**

- 3673 With reference to the Minutes of Meeting of the Committee held on 26 May 2004 (Page 850, paragraph 2770 refers), a report was submitted by the Chief Executive identifying the 14 Performance Indicators which declined in performance by more than 5% between 2000/01 and 2002/03, the reasons for the decline and providing information on the action taken by the Council to address this issue.
- 3674 After hearing Ms Cochrane in further explanation, the Committee agreed to note the contents of the report.

### **FOLLOW UP REVIEW OF HOUSING RENTS SYSTEM**

- 3675 With reference to the Minutes of Meeting of the Committee held on 26 May 2004 (Pages 850/851, paragraph 2772 refers), a report was submitted by the Director of Housing and Technical Services advising of the progress being made in addressing the issues raised by Audit Scotland in their audit of the Housing Rents System.
- 3676 After hearing Mr Pow and Ms Barrowman in further explanation and in answer to Members' questions, the Committee agreed:-
- (1) to note the progress made to date on this matter;
  - (2) that this item would remain on the agenda of the Committee until the remaining outstanding issues have been resolved; and
  - (3) that the Convener would be kept advised of any progress made.

### **MONITORING SCOTTISH EXECUTIVE STATUTORY RETURNS**

- 3677 A report was submitted by the Chief Executive informing of the results of monitoring Scottish Executive statutory returns for the period 1 April 2003 to 31 March 2004.
- 3678 After hearing Ms Cochrane in further explanation, the Committee agreed:-
- (1) to note the results of the monitoring exercise; and
  - (2) to note that the matter of late returns from departments would be addressed.

## **AUDIT SCOTLAND REPORT ON BEST VALUE TRANSITIONAL ARRANGEMENTS**

3679 A report was submitted by the Chief Executive summarising the findings of the Audit Scotland report in respect of the Council's Best Value Transitional Arrangements.

3680 After discussion and having heard Mr Webster in further explanation and the relevant officers in answer to Members' questions, the Committee agreed:-

- (1) that an action plan to address the recommendations and areas for improvement in the Audit Scotland report would be submitted to a future meeting of the Committee; and
- (2) otherwise to note the contents of the report.

### **THE BEST VALUE AUDIT PRACTICE SUBMISSION**

3681 A report was submitted by the Chief Executive summarising the conclusions of a practice submission drawn up in preparation for the Council's involvement in the Best Value Audit.

3682 After discussion and having heard Mr Webster in further explanation and the relevant officers in answer to Members' questions, the Committee agreed:-

- (1) to note that the Committee would be kept informed of the progress of the work stemming from the practice submission;
- (2) that elected members would require to be involved in the Best Value audit and that appropriate briefing and training arrangements would be initiated following discussion with elected members; and
- (3) otherwise to note the contents of the report.

### **EXTERNAL FUNDING – NATIONAL LOTTERY PERFORMANCE 1995-2003**

3683 A report was submitted by the Chief Executive providing details on the performance of West Dunbartonshire as an area in attracting funding from the National Lottery Good Cause Distributors.

3684 After discussion and having heard Mr Campbell in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

**CORPORATE PLAN 2003/7 – PROGRESS OF ACTIONS IMPLEMENTED  
IN 2003/04 TO DELIVER THE CORPORATE OBJECTIVES**

3685 A report was submitted by the Chief Executive providing information on the progress of actions implemented by Directorates in 2003/04 to deliver the corporate objectives, its purpose being to assist the Committee to assess actual planned performance and to determine whether any action was required.

3686 After hearing Ms Cochrane in further explanation, the Committee agreed:-

- (1) that a summary version of Appendix 1 to the report be submitted to future meetings of the Committee; and
- (2) otherwise to note the contents of the report.

**RISK MANAGEMENT**

3687 A report was submitted by the Director of Corporate Services presenting Audit Scotland's report on Risk Management to the Committee for consideration and for approval of the proposed actions.

3688 After discussion and having heard the Ms Bradley and Ms Barrowman in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to approve the officers' response to the action plan, as detailed in paragraph 3.1 in the report;
- (2) that a report on Risk Management, be submitted to the Committee twice per year; and
- (3) otherwise to note the contents of the report.

**INTERNAL AUDIT ANNUAL REPORT 2004**

3689 A report was submitted by the Director of Corporate Services advising of the work undertaken by the Internal Audit Section during 2003/04 and providing an assurance statement on the adequacy and effectiveness of the System of Internal Financial Control put in place by management.

3690 After discussion and having heard relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

**INTERNAL AUDIT PROGRESS REPORT TO 30 JUNE 2004**

- 3691 A report was submitted by the Director of Corporate Services advising of the work undertaken by the Internal Audit Section during the first quarter of 2004/05.
- 3692 After discussion and having heard Ms Coyne in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

**INTERNAL AUDIT SERVICES  
PROVIDED FOR REVIEWING OF GRANTS**

- 3693 A report was submitted by the Director of Corporate Services advising of the existing arrangements for the audit of grants and seeking approval for a change to these arrangements.
- 3694 After discussion and having heard the relevant officers in answer to Members' questions, the Committee agreed:-
- (1) that the matter be remitted to the Corporate Services Committee for consideration; and
  - (2) otherwise to note the contents of the report.

**AUDIT SCOTLAND – REVIEW OF INTERNAL AUDIT  
'A JOB WORTH DOING'**

- 3695 A report was submitted by the Director of Corporate Services advising of the recent Audit Scotland report on Internal Audit in West Dunbartonshire Council.
- 3696 After discussion and having heard the Director of Corporate Services and Ms Barrowman in further explanation and in answer to Members' questions, the Committee agreed:-
- (1) that internal audit would submit a report on areas where recommendations had not been implemented to a future meeting of the Committee;
  - (2) that the Manager and staff of Internal Audit be congratulated for the improvements made in the standards of Internal Audit; and
  - (3) otherwise to note the contents of the report.

### **AUDIT SCOTLAND'S REVIEW OF COUNCIL TAX BILLING AND COLLECTION SYSTEM**

3697 A report was submitted by the Director of Corporate Services presenting Audit Scotland's review of the progress made in implementing recommendations from their 2002/03 report on Council Tax billing and collection.

3698 After discussion and having heard the Director of Corporate Services and the Head of Finance in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) that a progress report on the implementation of Audit Scotland's recommendations be submitted to the next meeting of the Committee; and
- (2) otherwise to note the contents of the report.

### **AUDIT SCOTLAND'S REVIEW OF THE DEBTORS SYSTEM**

3699 A report was submitted by the Director of Corporate Services presenting Audit Scotland's review of the progress made in implementing recommendations from their 2002/03 report on the Council's debtors system.

3700 After discussion and having heard the Director of Corporate Services in further explanation, the Committee agreed:-

- (1) that a progress report on the implementation of Audit Scotland's recommendations be submitted to the next meeting of the Committee; and
- (2) otherwise to note the contents of the report.

### **AUDIT SCOTLAND'S REVIEW OF CAPITAL ACCOUNTING SYSTEM**

3701 A report was submitted by the Director of Corporate Services providing information on the findings of Audit Scotland's review of the Council's Capital Accounting System.

3702 After hearing the Director of Corporate Services in further explanation, the Committee agreed:-

- (1) that a report on the actions identified by Audit Scotland in the Council's Capital Accounting System which were still to be achieved, be submitted to the next meeting of the Committee; and
- (2) otherwise to note the contents of the report.

### **CORPORATE RISK REGISTER**

- 3703 A report was submitted by the Director of Corporate Services presenting the results of the annual review of the Corporate Risk Register and seeking approval of the revised version.
- 3704 After discussion and having heard the Head of Finance and the Head of Protective Services in further explanation and in answer to Members' questions, the Committee agreed:-
- (1) to note the status report as detailed in Appendix 1 to the report;
  - (2) to approve the revised risk register, as detailed in Appendix 2 to the report;
  - (3) that the relevant Directors from each Department identify staff to attend the training provided by West Dunbartonshire Council's Emergency Planning Officer; and
  - (4) otherwise to note the contents of the report.

### **SICKNESS ABSENCE STATISTICS – QUARTER 1 (2004/2005)**

- 3705 A report was submitted by the Director of Corporate Services advising of the levels of employee absence during the 3-month period 1 April 2004 – 30 June 2004.
- 3706 After hearing the Head of Personnel in further explanation and in answer to Members' questions, the Committee agreed:-
- (1) to note that the a report on the levels of employee absenteeism for 1 July 2004 – September 2004 would be submitted to the next meeting of the Committee; and
  - (2) otherwise to note the contents of the report.

### **VALEDICTORY**

- 3707 Councillor Maceira informed Members that this would be the last Meeting of the Audit and Performance Committee which Mr Eric Walker, Director of Corporate Services, would attend as he was retiring from Council Service on 30 September 2004. He then paid tribute to Mr Walker's dedication and commitment to West Dunbartonshire Council and expressed his gratitude for the excellent advice and support which he had received from him.

3708 In response, Mr Walker thanked Members for their kind comments and stated that he was grateful for the support he had received from all officers within Corporate Services.

The meeting closed at 11.40 a.m.