

WEST DUNBARTONSHIRE COUNCIL**Report by Chief Officer - Resources****Audit Committee: 16 June 2021**

Subject: Audit Scotland letter: West Dunbartonshire Council – Interim audit testing 2020/21 – June 2021**1. Purpose of Report**

- 1.1** The purpose of this report is to advise Members of the 2020/21 mid-year report which has been received regarding Key Internal Controls, from our external auditors – Audit Scotland – and to provide information to Members as to management actions implemented following receipt of this report.

2. Recommendations

- 2.1** The Committee is invited to note the report and the agreed management actions.

3. Background

- 3.1** Part of the planned work of Audit Scotland as the Council's external auditors, is to undertake a review of the Council's Key Controls on and provide a report on any issues or risks arising from this review.
- 3.2** As part of the work required, the auditors undertook a high level review of the governance arrangements and the main financial systems operated by the Council. The purpose of this review was to evaluate whether the Council have sound governance arrangements in place and whether the key internal controls operating within the main financial systems are adequate and to identify any issues for further consideration in their main audit.

4. Main Issues

- 4.1** The report, as appended to this report, identifies 3 issues/risks for management to consider. For each of these items management responses around any actions, etc. along with timelines have been provided and are detailed in the appendix within Exhibit 1.

5. Option Appraisal

- 5.1** No option appraisal was required for this report.

6. People Implications

- 6.1** The people issues arising from this report are in relation to implementing improved processes in a number of systems and can be implemented from within existing resources.

7. Financial and Procurement Implications

7.1 There are no financial or procurement implications.

8. Risk Analysis

8.1 Failure to address the recommendations outlined in the report could impact on the final audit opinion awarded to the Council in respect of the audit in future financial years.

9. Equalities Impact Assessment (EIA)

9.1 No equalities impact assessment was required in relation to this report.

10. Environmental Sustainability

10.1 No assessment of environmental sustainability was required in relation to this report.

11. Consultation

11.1 This report has been subject to consultation with appropriate

12. Strategic Assessment

12.1 Sound financial practices are cornerstones of good governance and support Council and officers to pursue the 5 strategic priorities of the Council's Strategic Plan.

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Date: 3 June 2021

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Appendices: Audit Scotland - Interim Audit Testing 2020/21

Wards Affected: All