

## **AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in Meeting Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 7 April 2010 at 10.00 a.m.

**Present:** Councillors George Black, Jim Brown, Geoff Calvert, Jonathan McColl, Craig McLaughlin and Martin Rooney and Mr Francis McNeil, Representative, Community Councils.

**Attending:** David McMillan, Chief Executive; Joyce White, Executive Director of Corporate Services; David Connell, Head of Finance and ICT; John McKerracher, Head of Property and Technical Services; Vincent Gardiner, Manager of Exchequer; Lorraine Coyne, Manager of Audit; Colin McDougall, Section Head, Internal Audit; Joe Gillespie, Section Head (Operations); Dave Clarke, Head of Service (Resources), Educational Services Department; Craig Jardine, Manager of Educational Estates; Stephen Daly, Section Head, Customer Service and Craig Stewart, Committee Officer, Legal, Administrative and Regulatory Services.

**Also**

**Attending:** Grant Macrae (Director), KPMG LLP.

**Apologies:** Apologies for absence were submitted on behalf of Councillors Margaret Bootland and John Millar and Mr John Corcoran, Representative, Business Community and Selina Ross, Representative, Voluntary Sector.

### **Councillor Martin Rooney in the Chair**

#### **DECLARATIONS OF INTEREST**

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

#### **MINUTES OF PREVIOUS MEETINGS**

The Minutes of Meetings of the Audit & Performance Review Committee held on 9 December 2009 (Ordinary) and 10 February 2010 (Inquorate) were submitted and approved as a correct record.

## **PROGRESS ON SEEMIS CLICK & GO ACTION PLAN**

With reference to the Minutes of Meeting of the Committee held on 9 December 2009 (Page 2402 refers), a report was submitted by the Executive Director of Educational Services providing an update on progress regarding the application review of SEEMIS Click & Go.

After discussion and having heard the Head of Service (Resources), Educational Services and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of the report and in particular the risks identified at paragraph 6.1 of the report; and
- (2) to record the fact that the Council will examine ways in which the system could be improved.

## **EDUCATIONAL SERVICES: BUDGETARY CONTROL ISSUES 2009/10**

With reference to the Minutes of Meeting of West Dunbartonshire Council held on 27 January 2010 (Pages 2503/2504 refers), a report was submitted by the Executive Director of Educational Services providing the Committee with the current financial issues facing Educational Services and the action plans in place to minimise the risk of the current overspend happening in future years.

After discussion and having heard the Head of Service (Resources), the Chief Executive and relevant officers in elaboration and in answer to Members' questions, the Committee agreed to note the contents of this report.

## **AUDIT PLAN OVERVIEW 2009/10**

A report was submitted by the Executive Director of Corporate Services presenting, for information, KPMG LLP's Audit Plan Overview 2009/10.

Having heard Mr. Macrae, Director, KPMG LLP and the Executive Director of Corporate Services in further explanation of the Audit Plan Overview and in answer to Members' questions, it was agreed:-

- (1) to note the terms of the discussion that had taken place in respect of this matter;
- (2) that the Executive Director of Corporate Services, as Section 95 Officer, would raise the issue of the methodology of the calculation of the Audit Scotland element of the fee at the next Section 95 meeting
- (3) that the Executive Director of Corporate Services would prepare a briefing note to Members on the International Financial Reporting Standards (IFRS); and

- (4) otherwise to note the contents of the report and Appendix.

### **NATIONAL FRAUD INITIATIVE 2008/09**

A report was submitted by the Chief Executive advising of the progress being made in investigating matched datasets provided to the Council as a result of the National Fraud Initiative 2008/09.

After discussion and having heard the Section Head, Internal Audit and the Manager of Exchequer in elaboration and in answer to Members' questions, the Committee agreed to note the contents of this report.

### **INTERNAL AUDIT ACTION PLANS FROM 1 NOVEMBER 2009 TO 12 MARCH 2010 AND REVIEW OF PROGRESS IN ACTIONING RECOMMENDATIONS CONTAINED WITHIN INTERNAL AUDIT AND EXTERNAL AUDIT REPORTS**

A report was submitted by the Chief Executive:-

- (1) presenting the Internal Audit Section system action plans issued to directorates from 1 November 2009 to 12 March 2010; and
- (2) advising of the progress being made in actioning recommendations contained within key Internal Audit and External Audit reports which management have committed to implementing.

After discussion and having heard the Manager of Audit in answer to Members' questions, the Committee agreed to note the contents of this report.

### **INTERNAL AUDIT PROGRESS REPORT TO 31 DECEMBER 2009**

A report was submitted by the Chief Executive advising of the work undertaken by the Internal Audit Section against the Audit Plan 2009/10.

Having heard the Manager of Audit in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **ACTIVITY ON WHISTLEBLOWING HOTLINE TO 31 DECEMBER 2009**

A report was submitted by the Chief Executive advising of the level of activity on the whistleblowing hotline.

After discussion and having heard the Manager of Audit in answer to Members' questions, the Committee agreed to note the contents of this report.

## **KEY CORPORATE PERFORMANCE INDICATORS**

A report was submitted by the Chief Executive presenting a summary of work carried out to date on developing a set of Key Corporate Performance Indicators for the Council.

After discussion and having heard the Section Head, Internal Audit and the Chief Executive in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note that Members were requested to contact officers with details of any proposed indicators they considered worthy of inclusion in the set of Key Corporate Performance Indicators; and
- (2) to note that the report containing the 09/10 results of revised set of indicators would be submitted to the Committee prior to external publication at the end of September.

Note: Councillor McColl left at this point in the meeting.

## **STATUTORY PERFORMANCE INDICATORS – 08/09 BENCHMARKING**

A report was submitted by the Chief Executive presenting some conclusions on the benchmarking of the 08/09 SPIs following the publication of Audit Scotland's comparative data in December.

After discussion and having heard the Section Head, Internal Audit and the Chief Executive in elaboration and in answer to Members' questions, the Committee agreed:-

- (1) to request further information in request of (a) Net cost of refuse disposal; (b) Trading standards consumer complaints; and (c) cost of part-funding Scottish Maritime Museum and whether the statistics (contained in Appendix 1 to the report, under PI 11: Use of Museums) included attendance/number of visit to the Scottish Maritime Museum;
- (2) to refer (a), (b) and (c) above to the relevant service Committees, in order that a report could be prepared and that the Committee would receive details of any action plan agreed, following consideration by the appropriate Committee; and
- (3) otherwise to note the contents of the report.

## **STATUTORY PERFORMANCE INDICATORS – QUARTER 3 RESULTS**

A report was submitted by the Chief Executive presenting Quarter 3 (up to December 2009) data of the 09/10 Statutory Performance Indicators (SPIs) that are monitored quarterly.

After discussion and having heard the Section Head, Internal Audit, the Executive Director of Corporate Services and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the terms of the discussion that had taken place in respect of this issue;
- (2) to request further information on (a) Use of Museums (referred to under the Cultural & Community Services heading in Appendix 1 to the report) and (b) Planning Applications (referred to under the Development Services heading in Appendix 1 to the report), and that these be referred to the appropriate service Committees, to enable a report to be prepared; and
- (3) that the Executive Director of Corporate Services would send a briefing Note to Members giving further information on 'Fit Notes' and their implementation, as well as further information on ways absence management was being dealt with by management.

## **A COMPETITIVENESS FRAMEWORK**

A report was submitted by the Chief Executive presenting a draft Competitiveness Framework for discussion and approval.

After discussion and having heard the Head of Property and Technical Services, the Committee agreed:-

- (1) to note the contents of the report; and
- (2) to note that further information would be provided to Councillor Black on the current competitiveness position of Social Work services and Pre-5 Educational services provision.

Note: Francis McNeil left at this point in the meeting.

## **DEVELOPING AND MONITORING OF ACTION PLANS FOR THE REVENUE BUDGET PROPOSALS**

A report was submitted by the Chief Executive presenting progress updates on the action plans drawn up from the Revenue Budgets proposals agreed by Council in February 2008 and February 2009. The report also discusses the new proposals agreed in February 2010.

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

- (1) that a further report be prepared on the position of the Carbon Fund (referred to under the Environment heading in Appendix 1 to the report); and
- (2) otherwise to note the contents of the report.

### **CORPORATE COMPLAINTS**

A report was submitted by the Executive Director of Corporate Services providing an update of the corporate complaints process.

After discussion and having heard the Section Head, Customer Service, the Committee agreed:-

- (1) to endorse the suggested process, outlined in the report, as being suitable to the requirements of the Council; and
- (2) that Members were requested to provide further comment on the reporting requirements to the Executive Director of Corporate Services, particularly in relation to Management Information and Elected Members complaints.

### **VALEDICTORY**

Councillor Rooney, Chair, paid tribute to David Webster, Performance and Improvement Manager, and other officers who had left the Council's service recently and who had played a valuable role in providing support and assistance to the Committee. It was agreed that the Chief Executive would write to the officers concerned in appropriate terms.

The meeting closed at 12.35 p.m.