






Appendix 1





Audit Committee Self-Assessment

Progress on Improvement Actions arising from 2018 Review






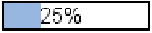
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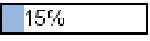




Action Status	
	Cancelled
	Overdue; Neglected
	Unassigned; Check Progress
	Not Started; In Progress; Assigned
	Completed

Project Improvement Actions for 2018

Action Code	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
AC-001	<u>1. Draft Annual Governance Statement</u> Submit the draft Annual Governance Statement to the Audit Committee as a standalone document.			30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	Complete. The draft Annual Governance Statement was submitted to the Audit Committee meeting on 12th June 2019 as a standalone document. This will be done henceforth on an annual basis.
AC-002	<u>2. Annual Self-Assessment</u> Introduce an annual self-assessment against best practice, using the Cipfa documents (i.e. the Practical Guidance for Local Authorities and the Police - Audit Committees Self-Assessment of Good Practice).			31-Dec-2019	31-Dec-2019	Colin McDougall	Stephen West	The annual self-assessment process is in progress and will be completed in time for submission to the Audit Committee on 20th November 2019.

Action Code	Agreed Action	Status	Progress Bar	Original Due Date of Action	Actual Due Date of Action	Assigned To	Managed By	Note
AC-003	<u>3. Risk Management</u> Provide reports on Risk Management to the Audit Committee.	✓	<div><div>100%</div></div>	30-Sep-2019	30-Sep-2019	John Duffy	Alison McBride	A report on Strategic Risk was submitted to the Audit Committee meeting on 26th September 2019.
AC-004	<u>4. Reports on Best Value</u> Provide reports on Best Value to the Audit Committee .	✓	<div><div>100%</div></div>	30-Jun-2019	30-Jun-2019	Amanda Coulthard	Malcolm Bennie	An update report on the West Dunbartonshire Best Value Assurance Report was submitted to the Audit Committee meeting on 12th June 2019.
AC-005	<u>5. Knowledge and skills framework</u> Members of the Committee should consider if there any knowledge or skills gaps, taken into account the content of the core knowledge and skills framework.	✓	<div><div>100%</div></div>	31-Dec-2018	31-Dec-2018	Colin McDougall	Stephen West	Complete. The Cipfa "Audit committee members - knowledge and skills framework" was submitted to the Audit Committee on 12th December 2012 for consideration by members.
AC-006	<u>6. Feedback on the performance of the Audit Committee</u> Obtain feedback on the performance of the Audit Committee from those interacting with the committee or relying on its work. This feedback should be incorporated into an Annual Report on the Audit Committee.	✓	<div><div>100%</div></div>	30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	Feedback was sought and obtained and the outputs are included in this committee report.
AC-007	<u>7. Annual report on the Audit Committee</u> Introduce an annual report on the Audit Committee to account for its performance and explain its work to Council.	✓	<div><div>100%</div></div>	30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	An annual report on the Audit Committee was submitted to the meeting on 12th June 2019 and also to the full Council meeting on 26th August 2019.

AC-008	<u>8. Governance arrangements for audit committees</u> The Chairs of the Council's and the West Dunbartonshire Heath & Social Care Partnership Board's Audit Committees meet to discuss their respective governance arrangements.			30-Sep-2019	31-Mar-2020	Colin McDougall	Stephen West	This action is not yet complete and the Chairs of the Audit Committees for both the Council and West Dunbartonshire Heath & Social Care Partnership Board need to arrange a meeting in order to discuss the respective governance arrangements for each committee and identify any improvement actions going forward.
AC-009	<u>9. Post-project review reports: non-capital projects</u> The Committee advise that post-project review reports submitted by management to the Audit committee on a periodic basis for capital projects should be extended to reports on non-capital projects of significant scale.			31-Dec-2018	31-Dec-2018	Colin McDougall	Stephen West	This is an ongoing action although no such reports have yet been evident.
AC-010	<u>10. Specific audit assurance on value for money arrangements</u> The work of internal audit should be enhanced to provide more specific assurance on value for money arrangements e.g. transformation, sustainability, and performance management.			31-Mar-2020	31-Mar-2020	Colin McDougall	Stephen West	The Audit Plan for 2020/21 will be developed to incorporate specific assurance on value for money arrangements.

AC-011	<u>11. Value for money information within annual assurance statements</u> Amend annual assurance statements to require more information on value for money arrangements e.g. transformation, sustainability, and performance management.			30-Jun-2019	31-Mar-2020	Colin McDougall	Stephen West	The annual assurance statements for 2019/20 and beyond will be amended to incorporate specific assurance on value for money arrangements.
AC-012	<u>12. Information on counter fraud work</u> Provide more specific information on counter fraud work to the Audit Committee.			07-Jun-2019	07-Jun-2019	Colin McDougall	Stephen West	A Counter Fraud annual report was submitted to the Audit Committee meeting on 12th June 2019.
AC-013	<u>13. Fraud risk assessment process</u> Develop a fraud risk assessment process.			30-Jun-2019	30-Jun-2019	Colin McDougall	Stephen West	A fraud risk assessment process has been developed.