

Agenda

Audit Committee

Date: Wednesday, 16 June 2021

Time: 10:00

Venue: Zoom Video Conference

Contact: committee.admin@west-dunbarton.gov.uk

Dear Member

The Convener has directed that the powers contained in Section 43 of the Local Government in Scotland Act 2003 will be used and so Members will attend this meeting of the **Audit Committee** remotely. The business is shown on the attached agenda.

Yours faithfully

JOYCE WHITE

Chief Executive

Distribution:

Councillor John Mooney (Chair)
Councillor Jim Brown
Councillor Karen Conaghan
Councillor Daniel Lennie
Councillor Jonathan McColl
Councillor John Millar
Councillor Martin Rooney (Vice Chair)
Councillor Brian Walker
Mr C Johnstone
Mr C Todd

All other Councillors for information

Chief Executive
Chief Officers

Date of issue: 3 June 2021

AUDIT COMMITTEE
WEDNESDAY, 16 JUNE 2021

AGENDA

1 APOLOGIES

2 DECLARATIONS OF INTEREST

Members are invited to declare if they have an interest in any of the items of business on this agenda and the reasons for such declarations.

3 MINUTES OF PREVIOUS MEETING 7 – 10

Submit for approval as a correct record, the Minutes of Meeting of the Audit Committee held on 10 March 2021.

4 OPEN FORUM

The Committee is asked to note that no open forum questions have been submitted by members of the public.

**5 PRUDENTIAL INDICATORS 2020/21 TO 2030/31 AND
TREASURY MANAGEMENT STRATGEY 2021/22 TO 2030/31 11 – 49**

With reference to the Minutes of Meeting of West Dunbartonshire Council held on 4 March 2020, submit report by the Chief Officer – Resources providing Members with the opportunity to further scrutinise the Prudential Indicators for 2020/21 to 2023/24, the Treasury Management Strategy (including the Investment Strategy) for 2021/22 to 2023/24, and the indicative indicators for the period to 2030/31.

6 INTERNAL AUDIT PLAN 2020/21 – PROGRESS TO 19 MAY 2021 51 – 78

Submit report by the Chief Officer – Resources advising of:-

- (a) progress at 19 May 2021 against the Audit Plan for 2020/21;
- (b) recently issued Internal Audit reports and action plans; and
- (c) the status of implementation progress relating to action plans from previously issued Internal Audit reports.

7 INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2021 79 – 93

Submit report by the Chief Officer – Resources advising of:-

- (a) the work undertaken by Internal Audit in respect of the Annual Audit Plan 2020/21; and
- (b) the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement, and outlining how audit assurances are obtained.

8 AUDIT SCOTLAND LETTER: WEST DUNBARTONSHIRE COUNCIL – INTERIM AUDIT TESTING 2020/21 – JUNE 2021 95 – 100

Submit report by the Chief Officer – Resources advising of the 2020/21 mid-year report which has been received regarding Key Internal Controls, from our external auditors – Audit Scotland – and providing information as to management actions implemented following receipt of this report.

9 ANNUAL REPORT ON THE AUDIT COMMITTEE – 2020/21 101 – 105

Submit report by the Chief Officer – Resources providing an Annual Report on the Audit Committee for 2020/21.

10 AUDIT SCOTLAND – COVID-19 GUIDE FOR AUDIT AND RISK COMMITTEES 107 – 121

Submit report by the Chief Officer – Resources providing an update on sub-group activity in relation to the Audit Scotland COVID-19 Guide for Audit and Risk Committees.

11 CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2020-21 To Follow

Submit report by the Chief Officer – Resources in relation to the above.

12 ACCOUNTS COMMISSION REPORT: LOCAL GOVERNMENT IN SCOTLAND OVERVIEW 2021 123 – 173

Submit report by the Chief Officer – Resources providing information on a national audit report, for information and consideration, which has been received from the Accounts Commission.
