

WEST DUNBARTONSHIRE COUNCIL

Report by Chief Officer - Resources

Audit Committee: 16 June 2021

Subject: Audit Scotland - COVID-19 Guide for Audit and Risk Committees

1. Purpose

- 1.1** To update the Audit Committee on sub-group activity in relation to the Audit Scotland COVID-19 Guide for Audit and Risk Committees.

2. Recommendations

- 2.1** It is recommended that Members notes the work of the sub-group in establishing the Council's position against the COVID-19 Guide for Audit and Risk Committees.

3. Background

- 3.1** In August 2020, Audit Scotland published a COVID-19 Guide for Audit and Risk Committees guidance on key issues for consideration by audit and risk committees during the Covid-19 pandemic: "Guide for Audit and Risk Committees" which was presented to Audit Committee in November 2020.
- 3.2** At the November 2020 meeting it was agreed to form a sub-group from Members of the Audit Committee to consider the questions posed in the guidance.
- 3.3** A baseline position was co-ordinated by the Shared Service Manager – Audit & Fraud for consideration at the sub-group meeting on 2 March 2021.

4. Main Issues

- 4.1** The sub-group met on 2 March 2021 to consider the key issues identified in the Guidance and provide comment on the Council's baseline position.
- 4.2** The output from the sub-group is attached at Appendix 1. The sub-group noted that the Council is well placed to address the key issues identified in the Guidance.

5. People Implications

- 5.1** There are no personnel issues with this report.

6. Financial and Procurement Implications

6.1 There are neither financial nor procurement implications arising directly from this report.

7. Risk Analysis

7.1 This guide has been prepared for auditors and public bodies and provides audit and risk committee members with suggested questions to help them effectively scrutinise and challenge in the key areas.

8. Equalities Impact Assessment (EIA)

8.1 There are no issues.

9. Consultation

9.1 This report has been subject to consultation with the Chair of the Audit Committee and appropriate Chief Officers.

10. Strategic Assessment

10.1 This report relates to strong corporate governance.

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Date: 19 May 2021

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Appendix: Appendix 1 - COVID-19 Guide for Audit and Risk Committees – self-assessment

Background Papers: COVID-19 Guide for Audit and Risk Committees – Audit Committee report – November 2020, March 2021

Wards Affected: All Wards