

AUDIT COMMITTEE

At a Hybrid Meeting of the Audit Committee held in the Civic Space, 16 Church Street, Dunbarton on Wednesday, 17 November 2021 at 2.06 p.m.

Present: Councillors Jim Brown, Karen Conaghan, Daniel Lennie, Jonathan McColl, John Millar, John Mooney, Martin Rooney, and Lay Members Mr Christopher Todd and Mr Christopher Johnstone.

Attending: Joyce White, Chief Executive; Angela Wilson, Chief Officer – Supply, Distribution & Property; Malcolm Bennie, Chief Officer – Citizen, Culture & Facilities; Andi Priestman, Shared Service Manager – Audit and Fraud; Julie Slavin, Chief Financial Officer; Andrew Brown, Senior Education Officer; and Ashley MacIntyre, Committee Officer.

Also Attending: Fiona Mitchell-Knight, Christopher Gardner and Sanya Ahmed, Audit Scotland.

Apology: An apology for absence was intimated on behalf of Councillor Brian Walker.

Councillor John Mooney in the Chair

STATEMENT BY CHAIR

Councillor Mooney, Chair, welcomed all those present to the meeting which was being held in hybrid format.

DECLARATIONS OF INTEREST

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

RECORDING OF VOTES

The Committee agreed that all votes taken during the meeting be done by roll call vote to ensure an accurate record.

MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 15 September 2021 were submitted and approved as a correct record.

OPEN FORUM

The Committee noted that no open forum questions had been submitted by members of the public.

PRUDENTIAL INDICATORS 2020/21 TO 2030/31 AND TREASURY MANAGEMENT STRATEGY 2021/22 TO 2030/31

The Chief Officer – Resources noted that this report had previously been approved by Members at the meeting of the Audit Committee held on 16 June 2021, and therefore further consideration was not required today.

The Committee agreed to note that a Treasury Management Annual Report would be brought to the Audit Committee meeting in March 2022.

ANNUAL AUDIT REPORT TO MEMBERS AND CONTROLLER OF AUDIT AUDITED ANNUAL ACCOUNTS 2020/2021

A report was submitted by the Chief Officer – Resources advising of Audit Scotland's findings in relation to the audit of the Council and the audit of Council administered charities; submitting the audited 2020/21 Financial Statements of the Council for 2020/2021 and highlighting matters of interest; and submitting the audited 2020/21 Financial Statements of the Charities administered by the Council and highlighting matters of interest.

After discussion and having heard the Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed:-

- (1) to note the contents of this report;
- (2) to note the clean audit opinions and the findings of the audits as detailed in Audit Scotland's report dated 17 November 2021; and
- (3) to approve the audited Annual Accounts 2020/21 of both the Council and the Council administered Charities and note that these would be reported to the Council on 22 December 2021.

**INTERNAL AUDIT PLANS 2020/21 AND 2021/22 PROGRESS TO
18 OCTOBER 2021**

A report was submitted by the Chief Officer – Resources advising of progress as at 18 October 2021 against the Internal Audit Plans for 2020/21 and 2021/22.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report, the Committee agreed to note the contents of this report.

VALEDICTORY – STEPHEN WEST

Councillor Mooney, Chair, informed the Committee that this was the last meeting which Mr Stephen West, Chief Officer – Resources would attend before his retirement in December. On behalf of the Committee, Councillor Mooney thanked Mr West for all his hard work, dedication and commitment over the years and wished him well in his retirement.

The other Members present were heard in similar terms, thanking Mr West.

The meeting closed at 2.40 p.m.