

**West Dunbartonshire Council**  
**Audit Committee**  
**Annual Report 2020/21 from the Chair**

**Introduction**

This annual report has been prepared to inform West Dunbartonshire Council of the work carried out by the Council's Audit Committee during the financial year 2020/21.

**Meetings**

The Audit Committee met four times during the financial year comprising meetings on 17 June 2020, 16 September 2020, 18 November 2020 and 10 March 2021 to consider reports relevant to the Audit cycle and other matters as deemed appropriate. Pre-Agenda meetings were also held ahead of Committee involving the Chair and appropriate officers. All meetings during the financial year were held remotely via Zoom and audio recordings of all meetings are available on the Council's website.

The purpose and remit of Audit Committee as detailed in the Council's Standing Orders is to:

- Monitor, and make recommendations on the development of the Audit activity of the Council; and
- Scrutinise the monitoring and review activity of the thematic and regulatory committees.

To fulfil this remit, the Audit Committee sought assurance on the adequacy and effectiveness of the Council's systems of governance, risk management and internal control to ensure efficient operations and the highest standards of probity and accountability. This was achieved through reports received from Internal Audit, other Council functions and External Audit with focus in particular on internal control and governance.

At each meeting of the Audit Committee it considered significant findings from Internal Audit reports together with monitoring the progress made by management in completing agreed actions to improve the Council's control environment. It also considered the annual audit plan and reports from Audit Scotland, the Council's External Auditors. In addition, a number of national reports prepared by Audit Scotland on behalf of the Accounts Commission were also considered.

The Audit Committee also received reports on:

- Prudential Indicators and Treasury Management;
- Risk Management;
- National Fraud Initiative; and
- Annual Complaints Report 2019/2020.

There was also specific guidance for Audit and Risk Committees prepared by Audit Scotland relating to COVID-19. A sub-group of members from the Audit Committee was set up to consider the guidance and report on the Council's position. The sub-

group met on 2 March 2021 and a position statement was presented to the June 2021 meeting.

The minutes of Audit Committee meetings are first confirmed as a correct record at the next Audit Committee before being remitted to Council for approval.

Membership of the Audit Committee

In accordance with West Dunbartonshire Council's Standing Orders membership of the Audit Committee comprises 8 Elected Members and 2 Lay Members with Lay Members not being members of any political party. The quorum of the Audit Committee is 3 Elected Members.

The Chair of the Audit Committee is from the Opposition (as is the Vice Chair). The committee has two Lay Members. The Administration has a minority of members on the Audit Committee.

Attendance by members of the Committee at Audit Committee meetings in 2020/21 was as follows:

<b>Member</b>	<b>Date of Meeting</b>			
	<b>17/06/20</b>	<b>16/09/20</b>	<b>18/11/20</b>	<b>10/03/21</b>
Cllr John Mooney (Chair)	Present	Present	Present	Present
Cllr Jim Brown	Apologies	Present	Present	Present
Cllr Karen Conaghan	Apologies	Apologies	Present	Present
Cllr Daniel Lennie	Absent	Apologies	Apologies	Present
Cllr Jonathan McColl	Present	Present	Present	Present
Cllr John Millar	Apologies	Present	Present	Absent
Cllr Martin Rooney	Present	Present	Present	Present
Cllr Brian Walker	Present	Apologies	Present	Present
Lay Member Chris Johnstone (from 12/12/18)	Present	Present	Present	Present
Lay Member Christopher Todd (from 16/09/20)	N/A	Present	Present	Present

Every meeting of the Audit Committee during 2020/21 was quorate.

Attendance by Officers

All meetings were attended by the Chief Executive, Chief Officer – Resources and the Shared Service Manager - Audit & Fraud.

Other senior officers also attended meetings as appropriate for items on the Agenda for which their presence was relevant. Representatives from the Council's external auditors - Audit Scotland - were present at every meeting.

### Assurance Statement to the Council

The Audit Committee provides the following assurance to the Council:

- The Council has received the Minutes of the Audit Committee meetings throughout the year;
- The Audit Committee has operated in accordance with its agreed terms of reference, and accordingly with the audit committee principles in the CIPFA Position Statement relating to its Audit functions;
- It did this through reports received from Internal Audit, External Audit, and assurances from Management. It focussed on matters of governance, risk management and internal control; giving advice to the Council on the value of the audit process; on the integrity of financial reporting; and on governance arrangements.
- For all audit reports, the Audit Committee considered whether it was satisfied that an adequate management response was in place to ensure action would be taken to manage risk and address concerns on governance, risk management and internal control arrangements. The Committee acknowledges that all the audit recommendations are input to Pentana, the Council's performance management system, and that there is a system in place of ongoing follow-up by Internal Audit and reporting thereon;
- The Audit Committee has received and considered material to fulfil its scrutiny role on treasury management activity; and
- The Audit Committee reviewed the audited Annual Accounts for 2019/20 alongside External Audit's report on their annual audit for 2019/20.

### Conclusion

Based on the reports received and reviewed by the Committee they are in agreement with the Chief Internal Auditor's annual audit report which confirms that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in 2020/21. I am satisfied that active monitoring and follow up of recommendations is in place in respect of agreed management action.

**Councillor John Mooney**  
**Chair of the Audit Committee**  
**19 May 2021**

