

## AUDIT COMMITTEE

At a Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Wednesday, 3 May 2023 at 2.00 p.m.

**Present:** Councillors Karen Conaghan, Ian Dickson, Jonathan McColl, James McElhill, Michelle McGinty and Martin Rooney, and Lay Member Mr Christopher Johnstone.

**Attending:** Peter Hessett, Chief Executive; Amanda Graham, Chief Officer – Citizen, Culture and Facilities; Laura Mason, Chief Education Officer; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Julie Slavin, Chief Finance Officer, Health & Social Care Partnership (HSCP); Andi Priestman, Shared Service Manager – Audit and Fraud; Fiona Taylor, Head of Health and Community Care, HSCP; Carol Alderson, Finance Manager; Stephen Daly, Citizen and Library Manager; and Scott Kelly, Committee Officer.

**Also attending:** Tom Reid, Audit Director, Mazars.

**Apologies:** Apologies for absence were intimated on behalf of Councillors John Millar and Hazel Sorrell.

**Councillor Karen Conaghan in the Chair**

### DECLARATIONS OF INTEREST

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

### MINUTES OF PREVIOUS MEETING

The Minutes of Meeting of the Audit Committee held on 15 February 2023 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.

## **INTERNAL AUDIT PLANS 2022/23 – PROGRESS TO 31 MARCH 2023**

A report was submitted by the Chief Officer – Resources advising of progress at 31 March 2023 against the Internal Audit Plans for 2022/23.

After discussion and having heard the Shared Service Manager – Audit and Fraud and relevant officers in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report.

## **2023/24 INTERNAL AUDIT ANNUAL STRATEGY AND PLAN**

A report was submitted by the Chief Officer – Resources advising of the planned programme of work for the Internal Audit Section for the year 2023/24.

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the 2023/24 Audit Plan.

## **NATIONAL FRAUD INITIATIVE 2022/23**

A report was submitted by the Chief Officer – Resources providing an update on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.

After discussion and having heard the Shared Service Manager – Audit and Fraud and the Chief Officer – Resources in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report and that further updates be provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2022-2023 exercise.

## **REVIEW OF INTERNAL AUDIT CHARTER**

A report was submitted by the Chief Officer – Resources advising that a review of the Internal Audit Charter had been undertaken and the Charter updated to more closely reflect the requirements of Standard 1000 of the Public Sector Internal Audit Standards (PSIAS).

Having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed to approve the Internal Audit Charter.

## **SCOTTISH PUBLIC SERVICES OMBUDSMAN COMPLAINTS REPORT 2021-22**

A report was submitted by the Chief Officer – Citizen, Culture and Facilities presenting the Scottish Public Services Ombudsman (SPSO) report on complaints handling by West Dunbartonshire Council for the year 1 April 2021 to 31 March 2022.

Having heard the Citizen and Library Manager in explanation of the report, and following discussion, the Committee agreed to note the contents of the report and the ongoing commitment at a service and strategic level to monitor complaints and ensure compliance with Scottish Public Services Ombudsman (SPSO) timelines.

### **MAZARS 2022/23 EXTERNAL AUDIT STRATEGY MEMORANDUM**

A report was submitted by the Chief Officer – Resources presenting for information Mazars' Audit Strategy Memorandum for the year ending March 2023.

After discussion and having heard the Chief Officer – Resources and the Audit Director, Mazars, in explanation of the report and in answer to Members' questions, the Committee agreed to note the 2022/23 Audit Strategy Memorandum from Mazars.

The meeting closed at 2.40 p.m.

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