

## **AUDIT COMMITTEE**

At a Meeting of the Audit Committee held by video conferencing on Wednesday, 15 September 2021 at 10.01 a.m.

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

\* Arrived later in the meeting

**Attending:** Joyce White, Chief Executive; Peter Hessett, Chief Officer – Regulatory & Regeneration; Angela Wilson, Chief Officer – Supply, Distribution & Property; Malcolm Bennie, Chief Officer – Citizen, Culture & Facilities; Laura Mason, Chief Education Officer; Sylvia Chatfield, Head of Service - Mental Health, Addictions and Learning Disabilities; Andi Priestman, Shared Service Manager – Audit and Fraud; Alison McBride, Strategic People and Change Manager; Fiona Taylor, Senior Nurse; Christine McCaffary, Senior Democratic Services Officer and Ashley MacIntyre, Committee Officer.

**Also Attending:** Christopher Gardner, Audit Scotland.

**Apologies:** An apology was intimated on behalf of Mr Christopher Johnstone, Lay Member.

**Councillor John Mooney 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 16 June 2021 were submitted and approved as a correct record subject to a potential typo in the heading of Item 5 'Prudential Indicators 2020/21 to 2030/31 and Treasury Management Strategy 2021/22 to 2030/31' being corrected.

## **OPEN FORUM**

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

### **STRATEGIC RISKS 2017-22**

A report was submitted by the Chief Officer – People and Technology providing an update on the strategic risks for 2017-22.

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

- (1) to note the strategic risks as detailed at Appendix 1 of the report; and
- (2) to note the Supplementary EU Assurance Plans as detailed in Appendices 2 and 3 of the report.

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

A report was submitted by the Chief Officer – Resources advising of progress at 18 August 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 and in answer to Members' questions, the Committee agreed to note the contents of the report.

Note: Councillor John Millar joined the meeting during consideration of this item.

### **PUBLIC INTEREST DISCLOSURES AND OTHER INTERNAL AUDIT INVESTIGATIONS 1 JANUARY TO 18 AUGUST 2021**

A report was submitted by the Chief Officer – Resources advising of the outcome of investigations into allegations and disclosures in line with public interest disclosure and business irregularities policies received by Internal Audit between 1 January to 18 August 2021.

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

## **NATIONAL FRAUD INITIATIVE EXERCISE 2020/21**

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 2020/2021 Exercise.

After discussion and having heard the Shared Service Manager – Audit & Fraud in further explanation of the report and in answer to Members' questions, the Committee agreed to note the contents of the report and agreed that further updates would be provided to the Audit Committee outlining the Council's progress with the 2020-2021 exercise.

The meeting closed at 10.57 a.m.

DRAFT