

## **AUDIT & PERFORMANCE REVIEW COMMITTEE**

At a Meeting of the Audit & Performance Review Committee held in Committee Room 3, Council Offices, Garshake Road, Dumbarton on Wednesday, 8 June 2016 at 10.04 a.m.

**Present:** Councillors George Black, Jim Brown, Jonathan McColl, Ian Murray and Martin Rooney.

**Attending:** Richard Cairns, Strategic Director – Regeneration, Environment & Growth; Stephen West, Strategic Lead – Resources; Peter Hessel, Strategic Lead – Regulatory; Malcolm Bennie, Strategic Lead – Communications, Culture and Communities; Colin McDougall, Audit and Risk Manager; Alan Douglas, Manager of Legal; and Craig Stewart, Committee Officer, Regulatory Services.

**Also Attending:** Mr Peter Lindsay, Audit Manager and Ms Karen Cotterell, Senior Auditor, Audit Scotland.

**Apologies:** Apologies for absence were intimated on behalf of Councillors Patrick McGlinchey, Tommy Rainey and Gail Robertson, and Stevie J. Doogan, Lay Member. Apologies were also intimated from Joyce White, Chief Executive and Angela Wilson, Strategic Director – Transformation & Public Service Reform.

**Councillor Jonathan McColl 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 & Performance Review Committee held on 9 March 2016 were submitted and approved as a correct record.

## **INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2016**

A report was submitted by the Strategic Lead – Resources advising of the work undertaken by Internal Audit in respect of the Annual Audit Plan 2015/16 and advising of the contents of the Assurance Statement given to the Section 95 Officer (Strategic Lead – Resources) in support of the Statement of Internal Financial Control/Governance Statement.

Having heard the Audit and Risk Manager, the Committee agreed to note the contents of the report.

### **AUDIT ACTION PLANS**

A report was submitted by the Strategic Lead – Resources advising of:-

- (1) recently issued Internal Audit action plans; and
- (2) progress made against plans previously issued and contained within Internal Audit and External Audit reports.

After discussion and having heard the Audit and Risk Manager, Strategic Lead – Resources and relevant officers in further explanation and in answer to Members' questions, the Committee agreed to note the contents of the report.

### **CODE OF GOOD GOVERNANCE**

A report was submitted by the Strategic Lead – Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good Governance.

After discussion and having heard the Audit and Risk Manager and relevant officers in further explanation and in answer to Members' questions, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently met the agreed Code of Good Governance; and
- (2) to note the issues identified and improvement actions.

### **AUDIT SCOTLAND REPORT: WEST DUNBARTONSHIRE COUNCIL: REVIEW OF KEY INTERNAL CONTROLS 2015/16 – MAY 2016**

A report was submitted by the Strategic Lead – Resources providing for information a report which had been received by the Council's external auditors – Audit Scotland – and providing information to Members as to management actions implemented following receipt of this report.

After discussion and having heard the Strategic Lead – Resources and Mr Lindsay, Audit Manager in further explanation and in answer to Members’ questions, the Committee agreed to note the contents of the report and the agreed improvement actions.

**ACCOUNTS COMMISSION REPORTS: AN OVERVIEW OF LOCAL GOVERNMENT IN SCOTLAND 2016; AND WHY THE ACCOUNTS MATTER**

A report was submitted by the Strategic Lead – Resources providing information regarding a report recently published by the Accounts Commission and a linked report by Audit Scotland.

After discussion and having heard the Strategic Lead – Resources and Mr Lindsay, Audit Manager in further explanation and in answer to Members’ questions, the Committee agreed:-

- (1) to note the contents of the reports and the recommendations contained therein;
- (2) to note that it was planned to undertake development work with Members in relation to the reports; and
- (3) that a report providing further information on the Strathclyde Pension Fund be submitted to the next meeting of the Committee, for Members’ consideration.

**AUDIT SCOTLAND REPORT: MAJOR CAPITAL INVESTMENT IN COUNCILS - FOLLOW UP**

A report was submitted by the Strategic Lead – Resources providing information regarding the Audit Scotland’s follow-up report to their 2013 report entitled “Major Capital Investment in Councils”.

After discussion and having heard the Strategic Lead – Resources and Mr Lindsay, Audit Manager in further explanation and in answer to Members’ questions, the Committee agreed:-

- (1) to note the Audit Scotland report as detailed in Appendix 1 to the report; and
- (2) to note the position within West Dunbartonshire Council as detailed in Appendices 2 to 4 to the report.

**DATA PROTECTION ACT ENFORCEMENT NOTICE FROM INFORMATION  
COMMISSIONER'S OFFICE (ICO)**

A report was submitted by the Strategic Lead – Regulatory providing an update on an Enforcement Notice from the Information Commissioner's Office (ICO) which followed an investigation into the Council's compliance with the Data Protection Act 1998.

After discussion and having heard the Strategic Lead – Regulatory and the Manager of Legal in further explanation and in answer to Members' questions, the Committee agreed to note the report.

The meeting closed at 11.27 a.m.