

AUDIT COMMITTEE

At a Special Meeting of the Audit Committee held in the Civic Space, 16 Church Street on Thursday, 8 June 2023 at 10.00 a.m.

Present: Councillors Karen Conaghan, Jonathan McColl and Martin Rooney.

Attending: Peter Hessett, Chief Executive; Laurence Slavin, Chief Officer – Resources; Angela Wilson, Chief Officer – Supply, Distribution and Property; Andi Priestman, Shared Service Manager – Audit and Fraud; Julie Slavin, Chief Finance Officer, HSCP; Fiona Taylor, Head of Health and Community Care, HSCP and Ashley MacIntyre, Committee Officer.

Apologies: Apologies for absence were intimated on behalf of Councillors Ian Dickson, James McElhill, Michelle McGinty, John Millar and Hazel Sorrell; Lay Member Mr Christopher Johnstone and Tom Reid, Audit Director, Mazars.

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.

ANNUAL REPORT ON THE AUDIT COMMITTEE 2022/23

A report was submitted by the Chief Officer – Resources providing the Audit Committee Chair's 2022/23 Annual Report on the Audit Committee.

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

- (1) to review and endorse the Chair's Annual Report on the Audit Committee for 2022/23; and
- (2) that the report would be presented to a future meeting of the Council in line with best practice guidance.

INTERNAL AUDIT PLAN 2022/23 – PROGRESS TO 22 MAY 2023

A report was submitted by the Chief Officer – Resources advising of progress at 22 May 2023 against the Internal Audit Plan for 2022/23.

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

INTERNAL AUDIT ANNUAL REPORT TO 31 MARCH 2023

A report was submitted by the Chief Officer – Resources advising of the work undertaken by Internal Audit in respect of the 2022/23 Annual Audit Plan and advising of the contents of the Assurance Statement given to Members of West Dunbartonshire Council, the Chief Executive and the Section 95 Officer (Chief Officer – Resources) in support of the Annual Governance Statement.

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

EXTERNAL AUDIT ENQUIRIES – 2022/23 ACCOUNTS

A report was submitted by the Chief Officer – Resources informing of the External Auditor's requirement for the provision of information regarding the Council's approach to dealing with fraud, litigation, laws and regulations as part of their audit of the Council's Statement of Accounts for 2022/23 and allowing members to comment on the response related to 'Those Charged with Governance'.

After discussion and having heard the Chief Officer – Resources and Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to receive and comment upon, the enquiries for those charged with governance for the 2022/23 Accounts;
- (2) to note the draft responses set out in appendix 1 to the report; and
- (3) to approve the submission to the Council's external auditors.

CODE OF GOOD GOVERNANCE AND ANNUAL GOVERNANCE STATEMENT 2022/23

Submit report by the Chief Officer – Resources advising of the outcome of the annual self-evaluation undertaken of the Council's compliance with its Code of Good

Governance and inviting consideration of the Annual Governance Statement that would be published in the Council's Abstract of Accounts.

After discussion and having heard the Shared Service Manager – Audit and Fraud in further explanation of the report, the Committee agreed:-

- (1) to note the outcome of the recent self-evaluation process in considering how the Council currently meets the agreed Code of Good Governance, together with the issues identified and improvement actions; and
- (2) the detail of the Annual Governance Statement and the actions identified by management to improve the internal control environment.

The meeting closed at 10.35 a.m.