

AUDIT COMMITTEE – 24 APRIL 2018

Audit Committee

Tuesday 24 April 2018 at 3pm

Present: Provost Brennan, Councillors Brooks, Curley, McCabe, McCormick, J McEleny, McVey, Murphy, Nelson and Rebecchi.

Chair: Councillor Rebecchi presided.

In attendance: Corporate Director Environment, Regeneration & Resources, Acting Head of Environmental & Commercial Services, Chief Internal Auditor, Mr J Hamilton (for Head of Legal & Property Services), Ms D Sweeney (Legal & Property Services) and Mr M Thomson (for Chief Financial Officer).

In Attendance Also: Mr T Yule, Audit Scotland.

The following paragraphs are submitted for information only, having been dealt with under the powers delegated to the Committee.

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| 260 | Apologies, Substitutions and Declarations of Interest | 260 |
| | An apology for absence was intimated on behalf of Councillor Quinn. | |
| | No declarations of interest were intimated. | |
| 261 | Internal Audit Progress Report – 5 February to 27 March 2018 | 261 |
| | There was submitted a report by the Corporate Director Environment, Regeneration & Resources appending the monitoring report in respect of Internal Audit activity for the period 5 February to 27 March 2018. | |
| | Decided: that the monitoring report in respect of Internal Audit activity for the period 5 February to 27 March 2018 be noted. | |
| 262 | External Audit Action Plans - Current Actions | 262 |
| | There was submitted a report by the Corporate Director Environment, Regeneration & Resources on the status of current actions from External Audit Action Plans as at 31 March 2018. | |
| | Decided: that the Committee note the progress to date in relation to the implementation of external audit actions. | |
| 263 | Internal Audit Annual Strategy and Plan 2018 to 2019 | 263 |
| | There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting for approval the Internal Audit Annual Strategy and Plan 2018 to 2019. | |
| | Decided: that the internal Audit Annual Strategy and Plan for 2018 to 2019 be approved. | |

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264 Accounts Commission Report – 2016/17 Audit of Dundee City Council – Reporting a Significant Fraud 264

There was submitted a report by the Corporate Director Environment, Regeneration & Resources (1) informing the Committee of the issues raised by the Accounts Commission report “2016/17 Audit of Dundee City Council – Reporting a Significant Fraud” and (2) suggesting how best the Council may use the findings of the report to assess its own existing practices and identify where improvements could be made.

Decided:

That it be agreed that the Council undertake limited scope financial reviews of the BACS payment process and FMS Logical Access Controls as part of the Internal Audit Annual Plan for 2018 – 2019 and to report the findings to the Audit Committee as part of the regular reporting process.

It was agreed in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 as amended, that the public and press be excluded from the meeting during consideration of the following item on the grounds that the business involved the likely disclosure of exempt information as defined in paragraph 1 of Part I of Schedule 7(A) of the Act.

265 Internal Audit Progress Report - Appendix 265

There was submitted an appendix to the Internal Audit Progress Report providing details of a special investigation undertaken since the last meeting of the Committee.

Decided: that the appendix be noted.