

AUDIT COMMITTEE – 23 APRIL 2019

Audit Committee

Tuesday 23 April 2019 at 3pm

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

Chair: Councillor Rebecchi presided.

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

In attendance also: Mr M Laird, Audit Scotland.

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

303 Apologies, Substitutions and Declarations of Interest 303

No apologies for absence were intimated.

Councillor Curley declared an interest in Agenda Item 5 (Appendix relative to Item 2 providing an update on Special Investigations).

304 Internal Audit Progress Report – 4 February to 29 March 2019 304

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 4 February to 29 March 2019.

Decided: that the Committee note the monitoring report in respect of Internal Audit Activity for the period 4 February to 29 March 2019.

305 Internal Audit - Annual Strategy and Plan 2019-2020 305

There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting for approval the Internal Audit Annual Strategy and Plan for 2019-2020.

Decided: that the Committee approve the Internal Audit Annual Strategy and Plan for 2019-2020.

306 Management Report - 2018/19 306

There was submitted a report by the Chief Financial Officer presenting a management report issued by Audit Scotland following a review of the internal controls and financial systems as part of the 2018/19 Annual Audit.

Decided: that the Committee note the content of the management report received from Audit Scotland and the matters arising.

AUDIT COMMITTEE – 23 APRIL 2019

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 paragraphs 3 and 6 of Part I of Schedule 7(A) of the Act.

307 Appendix relative to Item 2 providing an update on Special Investigations 307

There was submitted appendix relative to Item 2 (Internal Audit Progress Report – 4 February to 29 March 2019) providing an update on special investigations. Councillor Curley declared a non-financial interest in this matter as the close relative of an employee within a service referred to in the appendix. He also formed the view that the nature of his interest and of the item of business did not preclude his continued presence in the Chamber or his participation in the decision-making process. Following discussion, the Committee agreed to authorise a number of actions relative to the special investigations, all as detailed in the Appendix.