

## AUDIT COMMITTEE – 25 FEBRUARY 2020

---

### Audit Committee

Tuesday 25 February 2020 at 3pm

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

**Chair:** Councillor Rebecchi presided.

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

**In attendance also:** Mr M Laird and Mr B Howarth, Audit Scotland.

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

- |            |  |            |
|------------|--|------------|
| <b>121</b> | <b>Apologies, Substitutions and Declarations of Interest</b>   | <b>121</b> |
|            | An apology for absence was intimated on behalf of Provost Brennan.   |            |
|            | Councillor Curley declared an interest in Agenda Item 1 (Internal Audit Progress Report – 2 December 2019 to 31 January 2020).   |            |
| <b>122</b> | <b>Internal Audit Progress Report – 2 December 2019 to 31 January 2020</b>   | <b>122</b> |
|            | 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 2 December 2019 to 31 January 2020.  |            |
|            | Councillor Curley declared a non-financial interest in this item as the spouse of a teacher within a school in Inverclyde. 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. |            |
|            | <b>Decided:</b> that the monitoring report in respect of Internal Audit activity for the period 2 December 2019 to 31 January 2020 be noted.   |            |
| <b>123</b> | <b>External Audit Action Plans – Current Actions</b>   | <b>123</b> |
|            | 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 January 2020.  |            |
|            | <b>Decided:</b> that progress to date in relation to the implementation of External Audit actions be noted.  |            |
| <b>124</b> | <b>Internal Audit – Annual Strategy and Plan 2020 - 2021</b>   | <b>124</b> |
|            | There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting for approval the Internal Audit Annual Strategy and Plan for 2020 - 2021.  |            |

AUDIT COMMITTEE – 25 FEBRUARY 2020

---

**Decided:** that approval be given to the Internal Audit Annual Strategy and Plan for 2020 - 2021.

**125 External Audit Plan 2019/20****125**

There was submitted a report by the Chief Financial Officer presenting the External Audit Plan for 2019/20 produced by Audit Scotland.

**Decided:** that the External Audit Action Plan 2019/20 be noted.