

AUDIT COMMITTEE – 20 OCTOBER 2020

Audit Committee

Tuesday 20 October 2020 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, Chief Internal Auditor, Service Manager, Community Learning & Development, Community Safety & Resilience and Sport, Head of Children’s Services & Criminal Justice, Ms K Christmas (HSCP), Ms G Murphy (for Head of Legal & Property Services), Ms D Sweeney and Ms R McGhee (Legal & Property Services) and Mr M Thomson (for Chief Financial Officer).

The meeting was held by video-conference.

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

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| 426 | Apologies, Substitutions and Declarations of Interest | 426 |
| | No apologies for absence were intimated. | |
| | Councillor Brooks declared an interest in Agenda Item 2 (Internal Audit Progress Report – 3 February to 25 September 2020). | |
| 427 | Internal Audit Progress Report – 3 February to 25 September 2020 | 427 |
| | 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 3 February to 25 September 2020. | |
| | Councillor Brooks declared a non-financial interest in this item as a Member of the Board of River Clyde Homes. He also formed the view that the nature of his interest and of the item of business did not preclude his continued presence at the meeting or his participation in the decision-making process. | |
| | Decided: that the monitoring report in respect of Internal Audit activity for the period 3 February to 25 September 2020 be noted. | |
| 428 | Internal Audit Annual Report and Assurance Statement 2019/2020 | 428 |
| | There was submitted a report by the Corporate Director Environment, Regeneration & Resources presenting the Internal Audit Annual Report and Assurance Statement for 2019/2020 which forms part of the Council’s Annual Governance Statement. | |
| | Decided: that the contents of the Internal Audit Annual Report and Assurance Statement 2019/2020 be noted. | |

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- 429 External Audit Action Plans – Current Actions 429**
- 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 August 2020.
- Decided:**
- (1) that progress to date in relation to the implementation of External Audit actions be noted; and
- (2) that it be remitted to Officers to include details of the three completed actions referred to in paragraph 2.2 of the report in the next External Audit Action Plans – Current Actions report.
- 430 Annual Review of Risk Management Activity 2019/2020 430**
- There was submitted a report by the Corporate Director Environment, Regeneration & Resources advising of progress made in 2019/2020 in developing and monitoring a strategic approach to managing risks faced by the Council, which forms part of the Council's overall Corporate Governance Framework.
- Decided:** that the progress made in 2019/2020 in developing, implementing and monitoring a coherent corporate approach to managing risks faced by the Council be noted.
- 431 Audit Scotland National Report: National Fraud Initiative 2018/19 431**
- There was submitted a report by the Corporate Director Environment, Regeneration & Resources appending the Audit Scotland National Fraud Initiative 2018/19 report and providing an overview of the key messages and recommendations raised in the report and how these are being addressed by the Council.
- Decided:** that the contents of the report be noted and that it be agreed that a further update report be submitted to the February 2021 Audit Committee outlining the Council's progress with the 2020/2021 National Fraud Initiative exercise.
- 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 1, 3 and 6 of Part I of Schedule 7(A) of the Act.**
- 432 Appendix Relative to Item 2 providing Information on a Special Investigation 432**
- There was submitted an appendix to the Internal Audit Progress Report providing information on a special investigation.
- Decided:** that the contents of the appendix be noted.