

**AUDIT COMMITTEE – 27 APRIL 2021**

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**Audit Committee**

**Tuesday 27 April 2021 at 3pm**

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

**Chair:** Councillor Rebecchi presided.

**In attendance:** Interim Service Director, Corporate Services & Organisational Recovery, Corporate Director, Education, Communities & Organisational Development, Chief Internal Auditor, Ms G Murphy (for Interim Head of Legal Services), Ms L Carrick and Mr C MacDonald (Legal Services).

**In attendance:** Mr D Jamieson, Audit Scotland.

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

**188      Apologies, Substitutions and Declarations of Interest      188**

An apology for absence was intimated on behalf of Councillor Nelson.

No declarations of interest were intimated.

**189      Internal and External Audit Update to 1 April 2021      189**

There was submitted a report by the Interim Director, Corporate Services & Organisational Recovery providing Members with an update on Internal and External Audit matters, specifically on the progress against the Internal Audit Plan for 2020/21 and presenting the External Audit Annual Audit Plan 2020/21 for information.

**Decided:**

- (1) that the update in relation to Internal and External Audit matters in the period from 30 November 2020 to 1 April 2021 be noted; and
- (2) that the External Audit Annual Audit Plan for 2020/21 be noted and that the Committee agree to request that the Provost agrees to hold a special meeting of the Council on 28 October 2021 to approve the 2020/21 Annual Accounts.

**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.**

**190      Appendix relative to Item 2 Providing Information on Special Investigations      190**

There was submitted an appendix to the Internal and External update report providing information on special investigations.

**Decided:** that the contents of the appendix be noted.