

## AUDIT COMMITTEE – 18 OCTOBER 2022

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### Audit Committee

**Tuesday 18 October 2022 at 3pm**

**Present:** Provost McKenzie, Councillors Armstrong (for Curley) Crowther, Daisley (for Reynolds), Jackson (for McCormick) McCabe, McCluskey, McGuire, McVey and Wilson.

**Chair:** Councillor Wilson presided.

**In attendance:** Interim Director Finance & Corporate Governance, Corporate Director Education, Communities & Organisational Development, Interim Director Environment & Regeneration, Chief Internal Auditor, Ms V Pollock (for Head of Legal & Democratic Services), Ms D Sweeney and Mr C MacDonald (Legal & Democratic Services), ICT & Customer Service Manager

**In attendance also:** Mr M Laird (Audit Scotland).

The meeting was held at the Municipal Buildings, Greenock with Councillors Daisley, McCabe, McGuire and McVey attending by video-conference.

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

#### **466 Apologies, Substitutions and Declarations of Interest 466**

Apologies for absence were intimated on behalf of Councillor Curley, with Councillor Armstrong substituting, Councillor Reynolds with Councillor Daisley substituting, Councillor McCormick with Councillor Jackson substituting, and Councillor Nelson.

No declarations of interest were intimated, but certain connections were intimated as follows:

Agenda Item 2 (Internal Audit Progress Report – 9 May to 23 September 2022) – Councillor Crowther

Agenda Item 3 (External Audit Action Plans – Current Actions) – Councillor Wilson

#### **467 Internal Audit Progress Report – 9 May to 23 September 2022 467**

There was submitted a report by the Interim Director Finance & Corporate Governance appending the monitoring report in respect of Internal Audit activity for the period 9 May 2022 to 23 September 2022.

Councillor Crowther declared a connection as his partner has a care package. He also formed the view that the nature of his connection and of the item of business did not preclude his continued presence in the meeting or his participation in the decision making process and he was declaring for transparency.

**Decided:** that the monitoring report in respect of Internal Audit activity for the period 9 May 2022 to 23 September 2022 be noted.

#### **468 External Audit Action Plans – Current Actions 468**

There was submitted a report by the Interim Director Finance & Corporate Governance on the status of current actions from External Audit Action Plans as at 31 August 2022.

The Interim Director Finance & Corporate Governance advised of an error on appendix

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document 'Summary of Management Action Plans Due for Completion by 31.08.22' and accordingly the reference to 'Estimation and Judgement Disclosure – complete' should read 'Estimation and Judgement Disclosure: Not complete – will be completed June 2023'.

Councillor Wilson declared a connection as a member of Glasgow & Clyde Valley Strategic Development Planning Authority (Clydeplan). He also formed the view that the nature of his connection and of the item of business did not preclude his continued presence in the meeting or his participation in the decision making process and he was declaring for transparency.

**Decided:** that the progress to date in relation to the implementation of External Audit actions be noted.

**469 National Fraud Initiative - Update Report****469**

There was submitted a report by the Interim Director Finance & Corporate Governance appending the Audit Scotland National Fraud Initiative 2020/21 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 2023 Audit Committee outlining the Council's progress with the 2022-2023 National Fraud Initiative exercise.