

AUDIT COMMITTEE – 10 JANUARY 2023

Audit Committee

Tuesday 10 January 2023 at 3pm

Present: Councillors Curley, Crowther, McCabe, McCluskey, McCormick, McGuire, McVey, Robertson (for Nelson), Reynolds and Wilson.

Chair: Councillor Wilson presided.

In attendance: Interim Director Finance & Corporate Governance, Chief Internal Auditor, Mr M Thomson and Mr G Smith (Finance Services), Chief Officer Inverclyde Health & Social Care Partnership, Head of Finance, Planning & Resources, Health & Social Care Partnership, Head of Legal & Democratic Services, Ms L Carrick, Mr C MacDonald and Ms K MacVey (Legal & Democratic Services) and Service Manager, Communications, Tourism and Health & Safety.

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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| 11 | Apologies, Substitutions and Declarations of Interest | 11 |
| | Apologies for absence were intimated on behalf of Councillor Nelson, with Councillor Robertson substituting, and Provost McKenzie. | |
| | No declarations of interest were intimated. | |
| 12 | Internal Audit Progress Report – 26 September to 25 November 2022 | 12 |
| | 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 26 September to 25 November 2022. | |
| | Decided: that the monitoring report in respect of Internal Audit activity for the period 26 September to 25 November 2022 be noted. | |
| 13 | External Audit Action Plans – Current Actions | 13 |
| | 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 October 2022. | |
| | Decided: that the progress to date in relation to the implementation of External Audit actions be noted. | |
| 14 | CIPFA Audit Committee Guidance – 2022 Update | 14 |
| | There was submitted a report by the Interim Director Finance & Corporate Governance advising Members of the updated Chartered Institute of Public Finance and Accountancy guidance on Audit Committees within Local Authorities. | |
| | Decided: | |
| | (1) that the updated guidance for Audit Committees be noted; | |

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(2) that the self-evaluation questionnaire be completed by Members, the results of which will, together with officers' review of the updated guidance, inform an action plan which will be reported to the next meeting of the Committee for consideration and approval; and

(3) that it be remitted to officers in consultation with the Convener to consider the necessity for a Members Briefing to assist with the completion of the self-evaluation questionnaires.

15 Annual Governance Statement 2021/22 – Update on Improvement Actions 15

There was submitted a report by the Interim Director Finance & Corporate Governance on the status of improvement actions arising from the Council's 2021/22 Annual Governance Statement.

Councillor Reynolds left the meeting during consideration of this item of business.

Decided:

(1) that the progress to date in relation to the implementation of the improvement actions identified in the 2021/22 Annual Governance Statement be noted; and

(2) that it be noted that a further update on progress will be presented to the April 2023 Committee.

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 14 of Part 1 of Schedule 7(A) of the Act

16 Appendix relative to Item 2 providing an update on special investigations 16

There was submitted an appendix to the Internal Audit progress report providing information on a special investigation.

Councillor McCormick joined the meeting during consideration of this item of business.

Decided: that the contents of the appendix be noted.