

## AUDIT COMMITTEE – 21 FEBRUARY 2023

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### Audit Committee

**Tuesday 21 February 2023 at 3pm**

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

**Chair:** Councillor Nelson presided.

**In attendance:**

Alan Puckrin	Interim Director Finance & Corporate Governance
Iain Strachan	Head of Legal & Democratic Services
Vicky Pollock	Legal Services Manager (Procurement, Conveyancing & Information Governance)
Andi Priestman	Chief Internal Auditor
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Emma Peacock	Solicitor
Lindsay Carrick	Senior Committee Officer
Diane Sweeney	Senior Committee Officer
Karen MacVey	Members' & Committee Services Team Leader
George Barbour	Service Manager Communications, Tourism and Health & Safety

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

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

**120 Apologies, Substitutions and Declarations of Interest 120**

An apology for absence was intimated on behalf of Councillor Crowther, with Councillor Robertson substituting.

No declarations of interest were intimated.

**121 Internal Audit Progress Report – 28 November 2022 to 27 January 2023 121**

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 28 November 2022 to 27 January 2023.

**Decided:** that the monitoring report in respect of Internal Audit activity for the period 28 November to 27 January 2023 be noted.

**122 External Audit Action Plans – Current Actions 122**

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 December 2022.

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

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- 123      Review of Internal Audit Charter      123**
- There was submitted a report by the Interim Director Finance & Corporate Governance advising Members that the formal 5 yearly review of the Internal Audit Charter has been undertaken, and that no significant changes had been identified.  
**Decided:** that the Internal Audit Charter be approved.
- 124      Inverclyde Council Criminal Finances Act 2017 Policy      124**
- There was submitted a report by the Head of Legal & Democratic Services requesting that the Committee (a) give consideration to the proposed Criminal Finances Act 2017 Policy, as appended to the report and (b) remit the Policy to the Policy & Resources Committee for its subsequent approval and implementation. Following discussion it was agreed that in the report being remitted to the Policy & Resources Committee officers would include some examples as to how the Policy might be applied in practice.  
**Decided:**
- (1) that the requirement for the Council to have in place adequate preventative procedures in relation to tax evasion offences in terms of the Criminal Finances Act 2017 be noted; and
  - (2) that having considered the proposed Criminal Finances Act 2017 Policy, it be remitted to the Policy & Resources Committee for its subsequent approval and implementation.