

AUDIT COMMITTEE – 25 APRIL 2023

Audit Committee

Tuesday 25 April 2023 at 3pm

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

Chair: Councillor Nelson presided.

In attendance:

Louise Long	Chief Executive
Iain Strachan	Head of Legal, Democratic, Digital & Customer Services
Alan Puckrin	Chief Financial Officer
Stuart Jamieson	Director Environment & Regeneration
Ruth Binks	Corporate Director Education, Communities & Organisational Development
Kate Rocks	Chief Officer (Inverclyde HSCP)
Craig Given	Head of Finance, Planning & Resources (Inverclyde HSCP)
Andi Priestman	Chief Internal Auditor
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Lindsay Carrick	Senior Committee Officer
Colin MacDonald	Senior Committee Officer
Siobhan MacMaster	Solicitor, Legal, Democratic, Digital & Customer Services
Michael Wilkie	Director KPMG

The meeting was held at the Municipal Buildings, Greenock with Councillors Brennan, McCabe, McGuire 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.

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| 239 | Apologies, Substitutions and Declarations of Interest | 239 |
| | <p>An apology for absence was intimated on behalf of Councillor McCormick, with Councillor Brennan substituting.</p> <p>No declarations of interest were intimated.</p> | |
| 240 | Internal Audit Progress Report – 30 January 2023 to 31 March 2023 | 240 |
| | <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services appending the monitoring report in respect of Internal Audit activity for the period 30 January 2023 to 31 March 2023.</p> <p>Decided: that the progress made by Internal Audit in the period from 30 January to 31 March 2023 be noted.</p> | |
| 241 | External Audit Action Plans – Current Actions | 241 |
| | <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services on the status of current actions from External Audit Action Plans as at 31 March 2023.</p> | |

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Decided: that the progress to date in relation to the implementation of external audit actions be noted.

242 Internal Audit Annual Strategy and Plan 2023-24 242

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services presenting for approval the Internal Audit Annual Strategy and Plan for 2023-2024.

Decided: that approval be given to the Internal Audit Annual Strategy and Plan for 2023-2024.

243 Annual Governance Statement 2021/22 – Update on Improvement Actions 243

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services on the status of improvement actions arising from the Council's 2021/22 Annual Governance Statement.

Decided: that the progress to date in relation to the implementation of the improvement actions identified in the 2021/22 Annual Governance Statement be noted.

244 CIPFA Audit Committee Guidance – 2022 Update 244

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services advising Members of the results of the self-assessment exercise in relation to the updated CIPFA guidance for Audit Committees within Local Authorities and the improvement actions identified, as appended to the report.

Decided:

- (1) that the results of the self-assessment exercise carried out by Audit Committee members in relation to the updated CIPFA guidance for Audit Committees be noted; and
- (2) that the resulting improvement plan be approved.

245 National Fraud Initiative Exercise 2022-23 - Update 245

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services on the current position with regard to the National Fraud Initiative in Scotland 2022/23 exercise.

Decided: that (a) the contents of the report be noted and agree that further updates are provided to the Audit Committee as part of the Internal Audit Progress report outlining the Council's progress with the 2022-2023 exercise, and (b) that it be noted that the results of the 2022-2023 exercise will be reported to the February 2024 Audit Committee.

246 Indicative External Audit Plan for the Year Ended 31 March 2023 246

There was submitted a report by the Chief Financial Officer presenting the Indicative External Audit Plan for the year ended 31 March 2023 to allow the Audit Committee to review it and seek clarification from the External Auditors, KPMG, on any matters contained in the plan.

Decided:

- (1) that the contents of the Indicative External Plan for the year ended 31 March 2023 be noted; and
- (2) that it be noted that the final version of the Plan will be presented to the Committee on 29 June 2023.

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At the conclusion of business, the Convener on behalf of the Committee thanked Michael Wilkie, Director KPMG for attending the meeting.