

AUDIT COMMITTEE – 24 OCTOBER 2023

Audit Committee

Tuesday 24 October 2023 at 3pm

Present: Provost McKenzie, Councillors Crowther, Curley, McCabe, McCluskey, McCormick, McGuire, Nelson and Reynolds.

Chair: Councillor Nelson presided.

In attendance:

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| Iain Strachan | Head of Legal, Democratic, Digital & Customer Services |
| Vicky Pollock | Legal Services Manager (Procurement, Conveyancing & Information Governance) |
| Andi Priestman | Chief Internal Auditor |
| Gerard Smith | Capital Assets Principal Accountant |
| Lindsay Carrick | Senior Committee Officer |
| Colin MacDonald | Senior Committee Officer |
| Karen McVey | Members' & Committee Services Team Leader |
| PJ Coulter | Corporate Communications Officer (Media Relations) |

The meeting was held at the Municipal Buildings, Greenock with Councillors Curley, McCormick, McGuire and Reynolds attending remotely.

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

525 Apologies, Substitutions and Declarations of Interest 525

Apologies for absence were intimated on behalf of Councillor McVey and Councillor Wilson.

No declarations of interest were intimated.

526 Internal Audit Progress Report – 31 July to 29 September 2023 526

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 31 July to 29 September 2023.

Decided: that the progress made by Internal Audit in the period from 31 July to 29 September 2023 be noted.

527 External Audit Action Plans – Current Actions 527

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 August 2023.

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

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| 528 | <p>National Fraud Initiative Exercise 2022-2023 – Update</p> <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services providing an update on the current position with regard to the National Fraud Initiative in Scotland 2022/2023 Exercise.</p> <p>Decided: that (a) the contents of the report be noted and (b) that a further report be presented to the February 2024 Audit Committee on the 2022-2023 Exercise.</p> | 528 |
| 529 | <p>CIPFA Audit Committee Guidance 2022 – Update on Implementation of Improvement Actions</p> <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services providing an update on the status of improvement actions identified in relation to the self-evaluation exercise completed by Committee in relation to the updated CIPFA guidance on Audit Committees within Local Authorities.</p> <p>Decided: that the implementation status of improvement actions identified in relation to the updated guidance for Audit Committees be noted.</p> | 529 |
| 530 | <p>Annual Report on Risk Management Activity 2022-2023</p> <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services presenting the progress made in 2022/2023 in developing and monitoring a strategic approach to managing risks faced by the Council.</p> <p>Decided: that the progress made in 2022/2023 to maintain a coherent corporate approach to managing risks faced by the Council be noted.</p> | 530 |
| 531 | <p>Revised Risk Management Strategy</p> <p>There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services (a) presenting an updated Risk Management Strategy for consideration and (b) following review of the Strategy recommending that it be referred to the Policy & Resources Committee for approval.</p> <p>Decided:</p> <p>(1) that the Committee having considered the revised Risk Management Strategy detailed at appendix 1 to the report approve its submission to a meeting of the Policy & Resources Committee, subject to officers' consideration of points raised by members during the meeting; and</p> <p>(2) that it be noted that the Corporate Risk Register will be reported to the January 2024 meeting of the Audit Committee, followed by the February 2024 meeting of the Policy & Resources Committee.</p> | 531 |