

AUDIT COMMITTEE – 20 AUGUST 2024

Audit Committee

Tuesday 20 August 2024 at 3pm

Present: Councillors Crowther, Curley, McCabe, McCluskey, McCormick, McVey, Reynolds, Robertson and Wilson.

Chair: Councillor Wilson presided.

In attendance:

Lynsey Brown	Head of Legal, Democratic, Digital & Customer Services
Vicky Pollock	Legal Services Manager
Stuart Jamieson	Director Environment & Regeneration
Ruth Binks	Corporate Director Education, Communities & Organisational Development
Alan Puckrin	Chief Financial Officer
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Samantha White	Principal Accountant (for Chief Officer Inverclyde HSCP)
Francis Scott	Senior Audit Manager, Glasgow City Council
Lindsay Carrick	Senior Committee Officer
Colin MacDonald	Senior Committee Officer
Karen McVey	Members' & Committee Services Team Leader

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

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

353 Apologies, Substitutions and Declarations of Interest 353

Apologies for absence were intimated on behalf of Councillor McGuire and Councillor Nelson.

No declarations of interest were intimated.

354 Internal Audit Progress Report – 31 March to 30 June 2024 354

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 March to 30 June 2024.

Decided:

- (1) that the progress made by Internal Audit in the period from 31 March to 30 June 2024 be noted; and
- (2) that it be noted that a proposal to utilise the unallocated 25 days within the 2024/25 Audit Plan will be presented to the next meeting of the Committee.

355 External Audit Action Plans – Current Actions 355

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 30 June 2024.

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

356 Internal Audit – External Quality Assessment 356

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services advising of the outcome of the recent External Quality Assessment (EQA) of the Council's Internal Audit Service.

Decided:

- (1) that the summary of the External Quality Assessment be noted; and
- (2) that an action plan to address the matters raised by 31 March 2025 has been developed by officers.