

## AUDIT COMMITTEE – 27 JUNE 2024

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### Audit Committee

**Thursday 27 June 2024 at 3pm**

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

**Chair:** Councillor Wilson presided.

**In attendance:**

Louise Long	Chief Executive
Anne Sinclair	Legal Services Manager (for Head of Legal, Democratic, Digital & Customer Services)
Stuart Jamieson	Director Environment & Regeneration
Alan Puckrin	Chief Financial Officer
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Angela Edmiston	Finance Manager (Corporate Services & Strategic Finance)
Craig Given	Head of Finance, Planning & Resources (Inverclyde HSCP) (for Chief Officer, Inverclyde HSCP)
Lindsay Carrick	Senior Committee Officer
Colin MacDonald	Senior Committee Officer

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

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

**330 Apologies, Substitutions and Declarations of Interest 330**

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

No declarations of interest were intimated.

**331 Internal Audit Annual Report and Assurance Statement 2023-2024 331**

There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services presenting the Internal Audit Annual Report and Assurance Statement for 2023-2024, which forms part of the Council's Annual Governance Statement.

**Decided:**

(1) that based on reports received and reviewed by the Audit Committee, Members are in agreement with the Head of Legal, Democratic, Digital & Customer Services annual report and assurance statement which confirmed an overall opinion of Generally Satisfactory such that reasonable assurance can be placed upon the adequacy and effectiveness of the Council's internal control system in 2023-2024 and are satisfied that active monitoring and follow up of agreed action plans is in place; and

(2) that it be noted that a summary of the External Quality Assessment and associated Action Plan of the Internal Audit Service will be presented to Committee later this year.

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- 332 Annual Report on the Audit Committee 2023-2024 332**
- There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services providing Members with the Annual Report on the Audit Committee for 2023-2024.
- Decided:**
- (1) that the Annual Report on the Audit Committee for 2023-2024 be approved; and
  - (2) that it be agreed to present the report to a future meeting of the Council in line with best practice guidance.
- 333 Review of Local Code of Governance and Interim Annual Governance Statement 2023-2024 333**
- There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services advising Members of the outcome of the annual self-evaluation exercise undertaken of the Council's compliance with its Local Code of Governance; and inviting Members to consider the Interim Annual Governance Statement that will be included in the 2023-2024 Unaudited Accounts.
- Decided:**
- (1) that the outcome of the recent self-evaluation exercise in considering how the Council currently meets the agreed Local Code of Governance, together with the issues identified and improvement actions be noted; and
  - (2) that the actions identified by management to improve the internal control environment of the Interim Annual Governance Statement 2023-2024 be approved.
- 334 Internal Audit Annual Strategy and Plan 2024-2025 334**
- 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 2024-2025.
- Decided:**
- (1) that approval be given to the Internal Audit Annual Strategy and Plan for 2024-2025, and that a proposed further audit be submitted to the next meeting of the Committee.
- 335 Unaudited Annual Accounts for the Year Ended 31 March 2024 335**
- There was submitted a report by the Chief Financial Officer requesting the Committee to review the unaudited Annual Accounts for the year ended 31 March 2024 and approve their onward transmission to Audit Scotland by the statutory deadline of 30 June 2024. The Committee heard a short presentation on the key matters within the accounts by Matt Thomson, Finance Manager.
- Decided:**
- (1) that the Committee, having reviewed the unaudited Annual Accounts for the year ended 31 March 2024, approve their submission to Audit Scotland;
  - (2) that delegated authority be granted to the Chief Financial Officer to amend the Annual Account to reflect any matters intimated at the meeting; and
  - (3) that it be noted that the External Auditor's Annual Report to Members for the Financial Year ended 31 March 2024 is scheduled to be reported to the Council on 26 September 2024.