

**AUDIT COMMITTEE – 22 OCTOBER 2024****Audit Committee****Tuesday 22 October 2024 at 3pm**

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

**Chair:** Councillor Wilson presided.

**In attendance:**

Louise Long	Chief Executive
Vicky Pollock	Legal Services Manager (for Head of Legal, Democratic, Digital & Customer Services)
Alan Puckrin	Chief Financial Officer
Stuart Jamieson	Director Environment & Regeneration
Francis Scott	Senior Audit Manager, Glasgow City Council
Andi Priestman	Chief Internal Auditor
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Samantha White	Principal Accountant (for Chief Officer Inverclyde HSCP)
Morna Rae	Head of Organisational Development, Policy and Communications
Diane Sweeney	Senior Committee Officer
Colin MacDonald	Senior Committee Officer
Lindsay Carrick	Senior Committee Officer
Emma Peacock	Solicitor, Legal Services

**In attendance also:**

Michael Wilkie	KPMG (External Auditors)
Taimoor Alam	KPMG (External Auditors)

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

Prior to the commencement of business, the Convener welcomed Mr Wilkie and Mr Alam from KPMG and referred to the meeting earlier in the afternoon with members of the Audit Committee and KPMG to review the 2023/24 Annual Audit Report and Best Value Thematic Report to Elected Members and the Controller of Audit.

The Convener also welcomed Ms Priestman's return to the Audit Committee and thanked Mr Scott for his assistance, advising that he had personally written to the Chief Executive and the City Treasurer of Glasgow City Council thanking them for releasing Mr Scott to assist with the Internal Audit function at Inverclyde Council.

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

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

Apologies for absence were intimated on behalf of Councillors Crowther, Law and Nelson.

No declarations of interest were intimated.

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- 470 Internal Audit Progress Report – 30 June to 31 August 2024 470**
- 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 June to 31 August 2024.
- Decided:**
- (1) that the progress made by Internal Audit in the period from 30 June to 31 August 2024 be noted;
  - (2) that the proposal to add audits of Cyber Information Security and Governance of External Organisations to utilise the previously unallocated 25 days in the 2024/25 audit plan be approved; and
  - (3) that the progress of the 'green' actions and the current position in relation to the National Fraud Initiative exercise be noted.
- 471 External Audit Action Plans – Current Actions 471**
- There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services on the status of current External Audit actions at 31 August 2024.
- Decided:** that the progress made in the implementation of External Audit actions be noted.
- 472 Internal Audit 472**
- There was submitted a report by the Chief Executive advising of a change in the reporting line for Internal Audit and that, after review and in preparation for the recruitment of a new Chief Financial Officer, Internal Audit will form part of the remit of the Chief Financial Officer from 1 January 2025.
- Decided:**
- (1) that the transfer of the Internal Audit function from Legal, Democratic, Digital & Customer Services to Finance Services from 1 January 2025 be noted;
  - (2) that it be noted that the Council's Governance documents will be amended as required to reflect this structural change;
  - (3) that it be noted that an update on the shared management arrangement for Internal Audit is intended to be reported to the December meeting of Inverclyde Council; and
  - (4) that it be agreed that this report be remitted to the Policy & Resources Committee for information.
- It was agreed in terms of Section 50(A)(4) of the Local Government (Scotland) Act 1973 as amended, that the public and press be excluded from the meeting during consideration of the following item on the grounds that the business involved the likely disclosure of exempt information as defined in paragraphs 4, 6 & 14 of Part I of Schedule 7(A) of the Act.**
- 473 Appendix relative to Item 2 providing information on special investigations 473**
- There was submitted an appendix to the Internal Audit progress report providing information on a special investigation.
- Decided:**
- (1) that the contents of the appendix be noted; and
  - (2) that it be remitted to officers to provide a further report on the matter referred to in the appendix, all as detailed in the private appendix to this minute.