

## AUDIT COMMITTEE – 7 JANUARY 2025

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### Audit Committee

Tuesday 7 January 2025 at 4pm

**Present:** Councillors Clocherty, Crowther, Curley, Hellyer, Law, McCormick, McGuire, McVey and Robertson.

**Chair:** Councillor Curley presided.

**In attendance:**

Louise Long	Chief Executive
Lynsey Brown	Head of Legal, Democratic, Digital & Customer Services
Vicky Pollock	Legal Services Manager
Alan Puckrin	Chief Financial Officer
Stuart Jamieson	Director Environment & Regeneration
Ruth Binks	Corporate Director Education, Communities & Organisational Development
Craig Given	Head of Finance, Planning & Resources (Inverclyde HSCP) (for Chief Officer HSCP)
Andi Priestman	Chief Internal Auditor
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Deborah Clark	Corporate Risk Adviser
Diane Sweeney	Senior Committee Officer
Lindsay Carrick	Senior Committee Officer
Karen MacVey	Members' & Committee Services Team Leader

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

Prior to the commencement of business, the Convener conveyed his condolences to Councillor Wilson on his recent bereavement.

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

**1 Apologies, Substitutions and Declarations of Interest 1**

Apologies for absence were intimated on behalf of Councillors Nelson and Wilson.

No declarations of interest were intimated.

**2 Internal Audit Progress Report – 1 September to 31 October 2024 2**

There was submitted a report by the Chief Internal Auditor, appending the monitoring report in respect of Internal Audit activity for the period 1 September to 31 October 2024.

**Decided:**

(1) that the progress made by Internal Audit in the period from 1 September to 31 October 2024 be noted: and

(2) that it be remitted to officers to expand the detail provided on whistleblowing activity within the Council as contained in the annual report.

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- 3 External Audit Action Plans – Current Actions 3**
- There was submitted a report by the Chief Internal Auditor on the status of current External Audit actions at 31 October 2024.  
**Decided:** that the progress made in the implementation of External Audit actions be noted.
- 4 Anti-Fraud and Corruption Policy 4**
- There was submitted a report by the Chief Internal Auditor presenting the recently updated Anti-Fraud and Corruption Policy to the Committee for consideration and approval.  
**Decided:** that the updated Anti-Fraud and Corruption Policy be approved.
- 5 Best Value Thematic Review – Workforce Innovation 5**
- There was submitted a report by the Chief Financial Officer presenting the Best Value Thematic Review for consideration, which this year covered “Workforce Innovation – How councils are responding to workforce challenges”.  
**Decided:** that having considered the report it be remitted to officers to arrange a Workforce Transformation Development Workshop for all Elected Members.
- 6 Corporate Risk Register 6**
- There was submitted a report by the Head of Legal, Democratic, Digital & Customer Services (a) presenting the latest Corporate Risk Register to Committee for consideration and (b) following review of the Register recommending that it be referred to the Policy & Resources Committee for consideration.  
**Decided:**  
 (1) that the Committee note the position on the most significant corporate risks facing the Council, and the key actions being taken in response to them, all as detailed in the Corporate Risk Register appended to the report;  
 (2) that it be noted that the Corporate Risk Register will be reported to the February 2025 meeting of the Policy & Resources Committee; and  
 (3) that it be remitted to officers to submit a report to a future meeting of the Audit Committee detailing the outcome of the Digital Maturity Exercise referred to in the Risk Register appended to the report.
- 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.**
- 7 Appendix relative to Item 2 providing information on special investigations 7**
- There was submitted an appendix to the Internal Audit progress report providing information on a special investigation.  
**Decided:** that the contents of the appendix be noted.