

AUDIT COMMITTEE - 28 APRIL 2009

Audit Committee

Tuesday 28 April 2009 at 3.00 pm

Present: Councillors Ahlfeld, Blair, Brooks, Clocherty, Dorrian, Fyfe, Loughran, MacLeod and McCallum.

Chair: Councillor Blair presided.

In attendance: Corporate Director Regeneration & Resources, Chief Internal Auditor, Ms J Buchanan (for Chief Financial Officer), Head of Performance Management & Procurement, Head of Lifelong Learning & Educational Support and Mr J Hamilton (for Head of Legal & Administration).

Present Also: Mr P Tait, Ms E Boyd and Mr L Slavin, Audit Scotland.

274 Councillor Ken Ferguson

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Councillor Blair and Councillor Brooks, on behalf of the Committee, and the Corporate Director Regeneration & Resources, on behalf of the Council's Officers, paid tribute to the late Councillor Ken Ferguson and extended sympathy to his family following their recent bereavement.

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

The Convener being of the opinion that the undernoted item was relevant, competent and urgent moved its consideration in terms of the relevant Standing Order to allow the Committee to be informed of progress at the earliest opportunity. This was agreed unanimously.

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 for the following item on the grounds that the business involved the likely disclosure of exempt information as defined in paragraphs 1 and 6 of Part I of Schedule 7(A) of the Act.

275 Education Services - Update on Special Investigation

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The Head of Lifelong Learning & Educational Support updated Members on the special investigation which had been reported to the meeting of the Committee held on 3 March 2009 and outlined the actions implemented and to be undertaken.

Decided:

- (1) that the Committee note the position and welcome the steps taken; and
- (2) that it be remitted to Officers to continue to review and monitor the situation, reporting to the appropriate Committee(s) as required.

276 Changes to the 2008/09 Accounts

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There was submitted a report by the Chief Financial Officer advising the Committee of (1) the main changes to the Annual Reporting Accounts for the year ending 31 March

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2009 and (2) the requirement to adopt International Financial Reporting Standards which will impact from 1 April 2009 onwards.

Decided: that the Committee note (1) the changes which are required in preparing the 2008/09 Annual Accounts, (2) that the draft accounts for 2008/09 will be presented to the Committee at the end of June 2009 and (3) the requirement to adopt International Financial Reporting Standards.

277 Risk Management Progress Report 277

There was submitted a report by the Corporate Director Improvement & Performance on the progress made on risk management since the meeting of the Committee on 3 March 2009.

There was circulated Risk Assessment and Prioritisation Framework describing the framework within which risks will be assessed and monitored by the Council.

Decided: that the terms of the report and the Risk Assessment and Prioritisation Framework be noted.

278 External Audit Action Plans - Outstanding Actions 278

There was submitted a report by the Corporate Director Improvement & Performance advising Members of the status of outstanding actions from External Audit Action Plans as at 28 February 2009.

Decided: that the progress to date be noted.

279 Internal Audit Progress Report - 9 February to 3 April 2009 279

There was submitted a report by the Corporate Director Improvement & Performance presenting to Members the Monitoring Report on Internal Audit Activity from 9 February to 3 April 2009.

Councillors Ahlfeld and MacLeod declared a non-financial interest in this matter as Members of the Board of Inverclyde Leisure. They also formed the view that the nature of their interest and of the item of business did not preclude their continued presence in the Chamber or their participation in the decision making process.

Decided: that the progress made by Internal Audit during the reporting period be noted.

280 External Audit Progress Report 280

There was submitted a report by the Corporate Director Improvement & Performance presenting to Members the reports produced by Audit Scotland since the last meeting of the Committee.

Noted