

AUDIT COMMITTEE – 7 JUNE 2022

Audit Committee

Tuesday 7 June 2022 at 3pm

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

Chair: Councillor Nelson presided.

In attendance: Interim Director Finance & Corporate Governance, Chief Internal Auditor, Mr M Thomson (Finance Services), Head of Legal & Democratic Services, Legal Services Manager (Procurement, Conveyancing & Information Governance), Ms L Carrick and Ms S MacMaster (Legal & Democratic Services) and ICT Service Manager.

In attendance also: Mr M Laird (Audit Scotland).

The meeting was held at the Municipal Buildings, Greenock with Councillors Crowther, McCormick, McGuire and McVey attending by video-conference.

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

246	Apologies, Substitutions and Declarations of Interest	246
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No apologies for absence or declarations of interest were intimated.

247	Internal Audit Progress Report – 31 January to 6 May 2022	247
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There was submitted a report by the Interim Director Finance & Corporate Governance appending the monitoring report in respect of Internal Audit activity for the period 31 January 2022 to 6 May 2022.

Decided:

- (1) that the monitoring report in respect of Internal Audit activity for the period 31 January to 6 May 2022 be noted; and
- (2) that it be remitted to Officers to provide an update report to the next meeting of the Audit Committee outlining progress against the Education CSA action plans highlighted in section 4 of the Internal Audit Action Plan follow up report.

248	External Audit Action Plans – Current Actions	248
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There was submitted a report by the Interim Director Finance & Corporate Governance on the status of current actions from External Audit Action Plans as at 30 April 2022.

Decided: that the progress to date in relation to the implementation of External Audit actions be noted.

249	Update on Risk Management Monitoring and Reporting Process	249
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There was submitted a report by the Interim Director Finance & Corporate Governance providing an update on the risk management, monitoring and reporting process which

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was approved by Members on 11 January 2022 and further actions to be undertaken.

Decided: that the progress made to date and the timeline for fully implementing the process be noted.

250	Internal Audit Annual Report and Assurance Statement 2021/2022	250
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There was submitted a report by the Interim Director Finance & Corporate Governance presenting the Internal Audit Annual Report and Assurance Statement for 2021/2022, which forms part of the Council's Annual Governance Statement.

During discussion on this item, the Chief Internal Auditor advised the Committee of a typographical error in appendix 1 of the report, and accordingly at paragraph 3.4 relative to the Education CSA reference the control environment opinion should be strong but this does not impact on the overall control environment opinion.

Decided: that the Internal Audit Annual Report and Assurance Statement be approved.

251	Annual Review of Risk Management Activity 2021/2022	251
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There was submitted a report by the Interim Director Finance & Corporate Governance on progress made in 2021/2022 in developing and monitoring a strategic approach to managing risks faced by the Council as part of the overall Corporate Governance Framework.

Decided: that the Committee note the progress made in 2021/2022 in developing, implementing and monitoring a coherent corporate approach to managing risks faced by the Council.

252	External Audit Plan 2021/2022	252
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There was submitted a report by the Interim Director Finance & Corporate Governance presenting the External Audit Plan for 2021/2022 produced by Audit Scotland.

Decided: that the External Audit Plan 2021/2022 be noted.