

## AUDIT COMMITTEE – 6 MAY 2025

### Audit Committee

Tuesday 6 May 2025 at 3pm

**Present:** Councillors Clocherty, Crowther, Curley, Hellyer, Law, McCormick, McGuire, McVey, Nelson, Reynolds and Wilson.

**Chair:** Councillor Wilson presided.

**In attendance:**

Stuart Jamieson	Chief Executive
Vicky Pollock	Legal Services Manager (for Head of Legal, Democratic, Digital & Customer Services)
Angela Edmiston	Interim Chief Financial Officer
Samantha White	Principal Accountant (for Chief Officer, Inverclyde HSCP)
Andi Priestman	Chief Internal Auditor
Matt Thomson	Finance Manager (Environment & Technical)
Gerard Smith	Capital Assets Principal Accountant
Lindsay Carrick	Senior Committee Officer
Colin MacDonald	Senior Committee Officer
Karen MacVey	Members' & Committee Services Team Leader
PJ Coulter	Corporate Communications Officer (Media Relations)

In attendance also      Michael Wilkie, KPMG (External Auditors)

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

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

Prior to the commencement of business, the Convener welcomed Mr Stuart Jamieson to the meeting as the newly appointed Chief Executive of Inverclyde Council.

### 216      **Apologies, Substitutions and Declarations of Interest**      216

No apologies for absence or declarations of interest were intimated.

### 217      **Internal Audit Progress Report – 1 January to 31 March 2025**      217

There was submitted a report by the Chief Internal Auditor, appending the monitoring report in respect of Internal Audit activity for the period 1 January to 31 March 2025.

**Decided:** that the progress made by Internal Audit in the period of 1 January to 31 March 2025 be noted.

### 218      **External Audit Action Plans – Current Actions**      218

There was submitted a report by the Chief Internal Auditor on the status of current External Audit actions at 31 March 2025.

**Decided:** that the progress made in the implementation of External Audit actions be noted.

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**Global Internal Audit Standards - Update**

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| 219  | <p>There was submitted a report by the Chief Internal Auditor informing the Audit Committee of (a) the new Global Internal Audit Standards (UK public sector) which came into effect on 1 April 2025 and (b) that internal audit teams in the public sector will be working to implement these new internal audit standards by 31 March 2026.</p> <p><b>Decided:</b></p> <p>(1) that the contents of the report be noted; and</p> <p>(2) that it be remitted to officers to provide further update reports during 2025/26 in relation to the new Global Internal Audit Standards (UK public sector).</p> | 219 |
| <p><b>220 External Audit Plan for the Year Ended 31 March 2025 220</b></p> <p>There was submitted a report by the Interim Chief Financial Officer presenting the External Audit Plan for the year ended 31 March 2025 produced by KPMG.</p> <p><b>Decided:</b> that the External Audit Plan for the year ended 31 March 2025 be noted.</p> <p><b>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 in the likely disclosure of exempt information as defined in paragraphs 1 &amp; 6 of Part I of Schedule 7(A) of the Act.</b></p> |  |     |
| 221  | <p><b>Appendix relative to Item 2 providing information on special investigations</b></p> <p>There was submitted an appendix to the Internal Audit Progress report providing information on special investigations.</p> <p><b>Decided:</b> that the contents of the appendix be noted.</p>   | 221 |