

AUDIT COMMITTEE

Minute of Meeting of the Audit Committee held virtually via Microsoft Teams on Wednesday 2 December 2020 at 09.30am.

Present: Councillors E Drysdale, S Donaldson, C Ahern (substituting for Councillor H Coates), D Illingworth, R McCall, X McDade and M Williamson (from item 5 onwards).

In Attendance: L Simpson, J Clark, S Mackenzie, K Molley, A Brown, M Pasternak, L McGuigan and B Parker (all Corporate and Democratic Services); F Crofts (Housing and Environment); and J Cockburn (Education and Children's Services)

Apology: Councillor H Coates

Councillor E Drysdale, Convener, Presiding.

1. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting and an apology was noted above.

2. DECLARATIONS OF INTEREST

There were no declarations of interest in terms of Councillors' Code of Conduct.

3. MINUTE OF MEETING OF THE AUDIT COMMITTEE OF 16 SEPTEMBER 2020 FOR APPROVAL

The minute of meeting of the Audit Committee of 16 September 2020 was submitted and approved as a correct record.

4. INTERNAL AUDIT FOLLOW UP

There was submitted a report by Chief Internal Auditor (20/234) presenting a current summary of Internal Audit's 'follow up' work relating to actions agreed arising from Internal Audit Reports.

Resolved:

It be approved that the proposed action outlined in report 20/234, be taken to progress the agreed Action Plans following the commencement of Services as a result of the COVID-19 pandemic.

5. INTERNAL AUDIT UPDATE

There was submitted a report by Chief Internal Auditor (20/235) presenting a summary of Internal Audit's work, including outcomes from consultancy work undertaken as part of the Internal Plan.

COUNCILLOR M WILLIAMSON ENTERED THE MEETING DURING THIS ITEM.

J Clark advised the Committee of amendments to the table on Internal Audit Activity in Appendix 1 of report (20/235) as follows:

- A19-04 – Transformation – Completed and considered at the Audit Committee on 2 December to **In Progress**
- A20-07 - Violence & Aggression – Completed and considered at the Audit Committee on 2 December 2020 to **In Progress**
- A20-12 – LEADER – In Progress to **Completed and considered at the Audit Committee on 2 December 2020**

In response to a question from Councillor S Donaldson regarding timing of the Violence & Aggression and Transformation reports coming to Audit Committee for consideration, J Clark advised these reports will be available for a future Audit Committee in 2021. L Simpson added that the Audit work around these reports has been completed, however, due to the complex nature of Transformation report, this has caused some delay.

Resolved:

- (i) The completion of assignments undertaken by Internal Audit since the last meeting of the Audit Committee on 16 September 2020, be noted.
- (ii) The potential impact of Internal Audit supporting the NHS Test and Protect service on the delivery of the Internal Audit Plan 2020/21, be noted.

The Committee considered the following final report:

5(i) Corporate and Democratic Services

(a) 20-12 – LEADER

There was submitted a report by the Chief Internal Auditor (20/237) on an audit to review regulatory compliance for the LEADER projects.

Members praised this report and thanked Internal Audit for their hard work.

Resolved:

Internal Audit's findings, as detailed in Report 20/237, be noted.