

MINUTE
of
AUDIT & SCRUTINY COMMITTEE

Minute of Meeting held at 2.00pm in the Council Chamber, Council Headquarters, Giffnock on 23 January 2020.

Present:

Councillor Stewart Miller (Chair)
Councillor Barbara Grant (Vice Chair)

Councillor Charlie Gilbert
Councillor Jim Swift

Councillor Miller in the Chair

Attending:

Margaret McCrossan, Head of Accountancy (Chief Financial Officer); Michelle Blair, Chief Auditor; and Linda Hutchison, Clerk to the Committee.

Apologies:

Provost Jim Fletcher and Councillors Annette Ireland and Jim McLean.

DECLARATIONS OF INTEREST

1166. There were no declarations of interest intimated.

CHAIR'S REPORT

1167. The Chair reported, and it was noted, that there were no issues which he wished to bring to the committee's attention at this time.

INTERNAL AUDIT PLAN 2019/20 - IMPLEMENTATION PROGRESS REPORT – OCTOBER TO DECEMBER 2019

1168. The committee considered a report by the Chief Auditor regarding progress made on the implementation of the 2019/20 Internal Audit Plan from 1 October to 31 December 2019. It was confirmed that during the quarter eleven audit reports relating to planned 2019/20 audit work had been issued, and that satisfactory management responses had been received for all reports where the due dates for these had passed. Reference was also made to the quarterly performance indicators (PIs) for the section, and two new requests for assistance dealt with using contingency time.

Whilst commenting on the report, the Chief Auditor clarified that management responses to four reports remained to be received the due date for which had not yet passed. Having referred to two follow-up audit reports prepared during the quarter, she confirmed that limited

work only had been possible on the two issues dealt with using contingency time. In one case this had been due to limited information provided on an allegation, the other issue having involved a small cash discrepancy. Audit support had also been provided on the introduction of the new core system.

In reply to Councillor Swift, the Chief Auditor clarified why a number of audits had been deleted from the plan as agreed at previous meetings. On related issues, it was confirmed that the findings of the Best Value-type review of East Renfrewshire Culture and Leisure Trust being undertaken by the Scrutiny and Evaluation Officer would be reported to the committee in due course, and that departments were themselves checking potential issues identified through the National Fraud Initiative as a consequence of which less support from internal audit was required.

Also in reply to Councillor Swift who referred to the internal audit report on highways maintenance, the Chief Auditor reported that further information on this would be provided in the next progress report by which time the due date for the management response would have passed.

The committee agreed:-

- (a) not to seek any of the reports issued in the quarter at this stage; and
- (b) otherwise, to note the report and related comments made.

CHAIR