

AUDIT AND GOVERNANCE PANEL.

Minutes of a remote meeting on 16 March 2022 at 10.00 a.m.

Present: Councillors Martin Dowe (Chair), Douglas Campbell, Alec Clark, Lee Lyons, Derek McCabe, and Arthur Spurling.

Apologies: Councillors Laura Brennan-Whitefield and Helen Moonie.

Attending: E. Howat, Chief Executive; T. Baulk, Head of Finance, and ICT; L. Reid, Assistant Director – Place; W. Carlaw, Service Lead – Democratic Governance; Cecilia McGhee, Chief Internal Auditor; W. Wesson, Service Lead – HR, Payroll and Employee Services; J. Hodge, Housing Asset Management Co-ordinator; F. Maher, Committee Services Officer; C. Buchanan, Committee Services Officer, E. Moore, Clerical Assistant.

Opening Remarks.

The Chair

- (1) welcomed everyone to the meeting.
- (2) took the sederunt and intimated the apologies that had been received; and
- (3) outlined the procedures for conducting this meeting and advised that this meeting would be broadcast live.

1. Declarations of Interest.

There were no declarations of interest by Members in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

2. Call-ins from Leadership Panel.

The Panel noted that there were no call-ins from the Leadership Panels (Special) of 1 March 2022.

3. Minutes of Previous Meeting.

The Minutes of the meeting of [23 February 2022](#) (issued) were submitted and approved.

4. **Action Log and Work Programme.**

There was submitted an update of the [Action Log and Work Programme](#) for this Panel (issued).

The Head of Finance and ICT provided the Panel with an update on the status of the Action Log and Work Programme and advised that there were no remaining outstanding Action Log matters.

The Panel

Decided: to note the current status of the Action Log and Work Programme.

External Audit Report

5. **External Audit Reports – Annual Audit Plan 2021/22**

There was submitted a [report](#) (issued) of 10 March 2022 by the Head of Finance and ICT providing Members with background to the presentation by Deloitte on the Annual Audit Plan.

The External Auditor gave an introduction to the report and highlighted the key points within the Annual Audit Plan including strategic audit priorities, national fraud initiatives, changes to the internal audit function, and improvements in performance reporting.

The Panel, having scrutinised the contents of the report,

Decided: to note the report.

Internal Audit Report

6. **Internal Audit – Proposed Internal Audit Plan 2022/23 (including Annual review of Internal Audit Charter)**

There was submitted a [report](#) (issued) of 21 February 2022 by the Chief Internal Auditor advising Members of the proposed internal audit plan for the first quarter of 2022/23.

The Panel, having scrutinised the contents of the report,

Decided: to approve the 2022/23 Internal Audit plan for quarter 1; and approve changes to the Internal Audit Charter.

Other Governance Reports

7. Best Value Action Plan 2021/22 Update

There was submitted a [report](#) (issued) of 10 March 2022 by the Assistant Director – People, advising members of the progress made in delivering the actions identified in the Best Value Assurance Report - Action Plan 2021-22.

The Panel, having scrutinised the contents of the report,

Decided: to note the report.

The meeting ended at 10:33 a.m.

DRAFT