Present: Lindsay Morrison (LM) (Chair)

 David McCowan (DMcC)

 James Stuart (JS)

In Attendance: Gordon Watson (GW), Chief Executive Officer

 Jaki Carnegie (JC), Director of Corporate Services

Catriona Morton (CM), Financial Performance Manager

Colin McDougall (CMcD), Audit and Risk Manager, WDC

Deborah Spratt (DS) Committee Officer (Clerk)

Non-attendance: Hazel Sorrell (HS)

Apologies: David McKenzie (DMcK)

Gareth Kelly, Associate Director, Grant Thornton (GK)

| **Item** | **Action** | **Action by** |
| --- | --- | --- |
| **1** | **Welcome and Apologies** |  |
|  | The Chair welcomed everyone to the meeting and noted that there were no members from the public in attendance.  |  |
|  | Apologies were noted from DMcK. |  |
|  | The Chair welcomed Claire Andrews from WDC. |  |
|  | Non-attendance was noted from HS.  |  |
|  | It was noted that there would be no-one in attendance from Grant Thornton.  |  |
| **2** | **Declarations of Interest** |  |
|  | There were no Declarations of Interest noted. |  |
| **3** | **Minutes of Meeting held on 21st June 2016** |  |
|  | The minutes were proposed by DMcC and seconded by LM. |  |
| **4** | **Matters Arising** |  |
|  | JC reported on the two on-going / open actions (4) and (5). Under 4 (Training for the Board), JC confirmed that all Board Members with the exception of HS and Bob Ellis have now attended the ‘On Board’ training. Colin Bayes attended the ‘On Board’ training session on 5th December. Unfortunately, apologies were received from HS and Bob Ellis (BE) is scheduled to attend early in the New Year. JC reported that Billy Ronald (BR) attended a Scottish Government Board Induction workshop on 1st December. JS gave members an update on the BDO ‘Exploring Risk Appetite’ Breakfast Seminar that he attended on 20th September 2016. It was agreed that work on risk should be kept going and to try and develop a common language and understanding. JC reminded Members of GK’s offer to run a Risk Session and Members agreed that this would be worthwhile. LM reminded all Members of the compliance requirement for Board to attend the ‘On Board’ Training Session and that all Board Members should complete at the earliest opportunity to ensure all members are clear on their role and obligations. It is for the protection of the full Board and not just the member. GW as Accountable Officer agreed to write to members who had not attended to re inforce the obligation to complete.Item 5 – Draft Internal Audit Plan. CM confirmed that discussion has taken place and that the options for the wording of the Internal Audit Opinion are on track to be agreed by the end of January with the presentation to the March Committee. All other matters arising are complete. |  |
|  | **ACTION:** 1. Members agreed that it would be helpful to investigate GK’s offer to run a Session on Risk. JC will take this forward.
2. Board Members who have not yet attended the ‘On Board’ Training Session should receive a written reminder of Board’s compliance requirement.
3. Internal Audit Plan – Internal Audit Opinion wording options will be presented to the March Audit Committee.
 | JCGWCM |
| **5** | **Final Internal Audit Plan**  |  |
|  | CMcD presented the final Internal Audit Plan for 2016-19 prepared by West Dunbartonshire Council. CMcD confirmed that the first two Audits (Attendance Management and ICT General Review) are now complete. Business Continuity/Resilience / Health and Safety and Control Risk Self-Assessment of General Financial areas will be presented to the March meeting. The Employee Licences / Vehicle Checks audit will be take place in March with a report presented to the June 2017 Audit Committee meeting. |  |
|  | **DECISION:** Committee were content with the Internal Audit Plan for 2016-19. |  |
|  | **ACTION:** 1. Business Continuity/Resilience / Health and Safety and Control Risk Self-Assessment of General Financial areas will be presented to the March Audit Committee meeting.
2. The Employee Licences / Vehicle Checks audit will be presented to the June Audit Committee meeting.
 | CMcD/CMCMcD/CM |
| **6** | **Attendance Management**  |  |
|  | CMcD presented the Attendance Management Audit report which has taken a similar report style to the West Dunbartonshire Council reports. The audit has highlighted areas of good practice and has noted a decline in overall absences. HR is aware of all absences across the organisation and are triggering follow-up with Managers to ensure a level of consistency. HR is on top of ensuring that the Policies and Procedures are reviewed and updated to reflect the systems in place. HR will be issuing an email to Managers by the end of the week regarding the requirement to record contact / discussions and also to be reminded of the importance of following the trigger system as part of the Sickness Absence Procedure.  |  |
|  | **ACTION:** Committee members were interested in reviewing any statistics available in relation to the use of the Employee Assistance Programme. The service provider will be contacted and asked for any available management information / data on usage. | JC/ CF / EW |
|  | **DECISION:** Committee were content with the Attendance Management Audit. |  |
| **7** | **ICT Controls**  |  |
|  | CMcD presented the General ICT Controls Audit report and reported that the systems examined are working effectively. The review has highlighted that there is opportunities to strengthen internal controls.  |  |
|  | **DECISION:** Committee were content with the General ICT Controls Audit Report. |  |
| **8** | **Outstanding Actions Update**  |  |
|  | CM presented the Outstanding Actions Update which reports on the outstanding actions arising from the internal audit work completed during 2014/15, 2015/16 and 2016/17. Four low risks remain outstanding from 2014/15 and 2015/16 in relation to Fixed Assets and Records Management. Following discussion, it was agreed that the Fixed Asset Policy should be updated to set the tone of what will follow as the Policy will help to fill the gaps. It is expected that the Records Management formal process to ensure compliance with the file structure will be developed by the end of March 2017.  |  |
|  | **ACTION:** It was agreed that the Fixed Asset Policy should be updated by June 2017.  | CM |
| **9** | **Grant Thornton**  |  |
|  | CM confirmed that the interim audit dates are scheduled and that discussions have been taking place. CMcD reported that a meeting had taken place with Grant Thornton and that they are satisfied with the work that is taking place. |  |
| **10** | **Review of Corporate Risk Register**  |  |
|  | It was reported that due to other pressures, unfortunately, the Corporate Risk Register would not be available for discussion at the meeting. It was agreed that it is fundamentally important that the Risk Register is issued as soon as possible to highlight the major risk that the volume of FoIs is having on the organisation and in particular this is impacting on driving forward other areas of work.  |  |
|  | **ACTION**: It was agreed that the Risk Register will be updated for Committee Members by the end of January 2017 in order that this can be presented to the Board in March 2017.  | JC |
| **11** | **Any Other Business**  |  |
|  | There was no other business discussed. |  |
| **12** | **Date of Next Meeting**  |  |
|  | 3.00pm on Tuesday 7th March 2017.  |  |

Signed \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**Lindsay Morrison,**

**Chair**