



MINUTES OF MEETING of the AUDIT AND FINANCE COMMITTEE held within the Council Chamber, Kilncraigs, Greenside Street, ALLOA, FK10 1EB, on THURSDAY 24 MAY 2018 at 9.30 am.

PRESENT

Councillor Phil Fairlie, Chair
Councillor Les Sharp, Vice Chair
Councillor Donald Balsillie (S)
Councillor Martha Benny (S)
Councillor Dave Clark
Councillor Kenneth Earle
Councillor Darren Lee
Councillor Derek Stewart

IN ATTENDANCE

Stephen Coulter, Head of Resources and Governance
Stuart Crickmar, Head of Strategy and Customer Services
Gordon O'Connor, Internal Audit Manager
Lindsay Thomson, Service Manager, Legal & Democracy (Clerk to the Committee)
Tom Reid, Senior Audit Manager, Audit Scotland
Gordon Smail, Audit Scotland
Paula Tovey, Chief Accountant
Melanie Moore, Committee Services

AF(18)60 APOLOGIES

Apologies for absence were received from Councillor Mike Watson and Councillor Helen Lewis. Councillor Martha Benny attended as substitute for Councillor Watson and Councillor Donald Balsillie attended as substitute for Councillor Lewis.

AF(18)61 DECLARATIONS OF INTEREST

None.

AF(18)62 MINUTES OF MEETING: AUDIT & FINANCE COMMITTEE 15 MARCH 2018

The minutes of the meeting of the Audit and Finance Committee held on 15 March 2018 were submitted for approval.

Decision

The minutes of the meeting of the Audit and Finance Committee held on 15 March 2018 were agreed as a correct record and signed by the Chair.

AF(18)63 EXTERNAL AUDIT: MANAGEMENT REPORT 2017/18

A report which attached the External Audit Management Report which summarised the key issues identified during the interim audit work was submitted by the Chief Executive (Acting).

The Committee heard from Tom Reid and Gordon Smail from Audit Scotland, and had opportunity to put questions to them.

Motion

That Committee notes the key issues identified in the report.

Moved by Councillor Les Sharp. Seconded by Councillor Kenneth Earle.

Decision

The Committee agreed to note the key issues identified in the report.

AF(18)64 CLACKMANNANSHIRE LOCAL SCRUTINY PLAN 2018/19

A report which advised Committee of the publication by Audit Scotland of the Clackmannanshire Council Local Scrutiny Plan for 2018/19 and to summarise the key areas of scrutiny activity was submitted by the Chief Executive (Acting).

The Committee heard from Tom Reid and Gordon Smail from Audit Scotland, and had opportunity to put questions to them.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Les Sharp. Seconded by Councillor Kenneth Earle.

Decision

The Committee agreed to note:

- a) the recent publication by Audit Scotland of the 2018/19 Local Scrutiny Plan for Clackmannanshire: and
- b) the intended planned scrutiny activity in 2018/19.

AF(18)65 CORPORATE RISK AND EXTERNAL AUDIT ACTIONS

A report submitted by the Head of Strategy and Customer Services, which provided the Committee with the 2017/18 year end update on Clackmannanshire Council's Corporate Risk Log and the annual Statement of Preparedness. Progress updates were provided on Audit Scotland's recommendations following their audit of 2016/17 accounts. The Corporate Risk Management Guidance was also provided for information.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Kenneth Earle Seconded by Councillor Darren Lee.

Decision

Having commented on and challenged the report, the Committee agreed to note the report.

AF(18)66 INTERNAL AUDIT ANNUAL ASSURANCE REPORT 2017/18

A report which provided the Committee with an overall assurance on the Council's arrangements for risk management, governance and control, based on Internal Audit work undertaken during 2017/18 was submitted by the Internal Audit Manager.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Kenneth Earle.

Decision

The Committee agreed to note:

- that sufficient Internal Audit work was undertaken to support a balanced assurance;
- that Internal Audit can provide substantial assurance on the Council's arrangements for risk management, governance, and control for the year to 31 March 2018; and
- that Internal Audit met, or exceeded, each of its Key Performance Indicators.

The Chair thanked everyone as this was the last meeting of the Audit and Finance Committee.

Ends 1033hrs.

