



**MINUTES OF MEETING of the AUDIT COMMITTEE held Via MS Teams on THURSDAY
29 APRIL 2021 at 9.30 AM.**

PRESENT

Councillor Dave Clark (Vice Convenor) (Chair)
Councillor Martha Benny (Convenor)
Councillor Donald Balsillie
Councillor Denis Coyne
Councillor Ellen Forson
Councillor Derek Stewart

IN ATTENDANCE

Pete Leonard, Strategic Director (Place)
Lorraine Sanda, Strategic Director (People)
Lindsay Sim, Chief Finance Officer (Partnership & Performance)
Chris Alliston, Senior Manager, HR and Workforce Development (Partnership & Performance)
Cherie Jarvie, Senior Manager, Partnership and Transformation (Partnership & Performance)
Derek Barr, Procurement Manager (Partnership & Performance)
Graham Templeton, Senior Internal Auditor
Carole Grant, Audit Director, Audit Scotland
Ursula Lodge, Senior Audit Manager, Audit Scotland
Pamela Morrison, Audit Scotland
Lindsay Thomson, Senior Manager, Legal and Governance (Partnership & Performance)
(Clerk to the Committee)
Gillian White, Committee Services, Legal and Governance (Partnership & Performance)

The Vice Convenor, Councillor Clark advised that there had been uncertainty around the timing for the rotation of the Chair of the Audit Committee, therefore with the agreement of the Convenor, Councillor Benny, it had been agreed that he would Chair this meeting with Councillor Benny Chairing the June 2021 Audit Committee.

AC(21)11 APOLOGIES

Apologies for absence were received from Councillor Chris Dixon, Councillor Tina Murphy and Councillor Helen Lewis. Councillor Donald Balsillie attended as substitute for Councillor Lewis.

AC(21)12 DECLARATIONS OF INTEREST

None.

AC(21)13 CONFIRM MINUTES OF MEETING HELD 4 FEBRUARY 2021

The minutes of the Meeting of the Audit Committee held on 4 February 2021 were submitted for approval.

Decision

The minutes of the Meeting of the Audit Committee held on 4 February 2021 were agreed as a correct record.

AC(21)14 CONFIRM MINUTES OF SPECIAL MEETING HELD 11 FEBRUARY 2021

The minutes of the Special Meeting of the Audit Committee held on 11 February 2021 were submitted for approval.

Decision

The minutes of the Special Meeting of the Audit Committee held on 11 February 2021 were agreed as a correct record.

AC(21)13 EXTERNAL AUDIT: PLANNING UPDATE REPORT 2020/21

The report, submitted by the Chief Finance Officer, provided an update on the audit planning approach in respect of the audit of the financial year 2020/21.

Carole Grant, Audit Director, and Ursula Lodge, Senior Audit Manager, from Audit Scotland attended to present their audit planning approach.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Dave Clark. Seconded by Councillor Martha Benny.

Decision

Having commented on the proposed external audit planning update for the year 2020/21, the Committee agreed to note the report.

AC(21)14 EXTERNAL AUDIT ACTIONS

The report, submitted by the Senior Manager, Legal and Governance, provided the Audit Committee with a summary of current external audit actions and noted the progress made against them to date.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Martha Benny. Seconded by Councillor Donald Balsillie.

Decision

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

AC(21)15 COUNCIL FINANCIAL PERFORMANCE 2020/21 – DECEMBER OUTTURN

The report, submitted by Chief Finance Officer, provided an update on the financial performance for the Council, as at December 2020, in respect of the General Fund (GF) revenue and capital spend and the achievement of savings to date, for the current financial year, 2020/21; and the Housing Revenue Account (HRA) revenue and capital spend, for the current financial year, 2020/21.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Derek Stewart. Seconded by Councillor Martha Benny.

Decision

Having commented and challenged the report, the Committee agreed to note:

1. General Fund revenue spend is forecasting an overspend of £1.003m for the year to 31 March 2021;
2. the Clackmannanshire element of the Health and Social Care Partnership (H&SCP) is forecasting an underspend for the year of £(1.045)m;
3. the HRA forecasted revenue surplus over budgeted surplus for the year of £(1.310m) to 31 March 2021;
4. the HRA Capital programme is currently forecasting an underspend of £(4.377)m with a request to carry forward £(2.410)m;
5. the General Fund Capital Programme is currently forecasting an underspend of £(4.444)m, and
6. progress to date in delivering the £3.343m savings programme, currently forecast to be 90%, as at 31 March 2021.

AC(21)16 INTERNAL AUDIT PLAN 2021/22

The report, submitted by the Internal Audit Manager (Acting), presented the 2021/22 Internal Audit Plan for approval.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Derek Stewart.

Decision

The Committee agreed to:

1. Note the resources available to Internal Audit;
2. Note that the plan is indicative and flexible;
3. Approve the Internal Audit Plan for 2021/22; and
4. Note that progress will be reported to the Audit Committee on an ongoing basis.

Action

Internal Audit Manager

AC(21)17 EXCEPTIONS FROM THE APPLICATION OF CONTRACT STANDING ORDERS

It is a requirement of Contract Standing Orders that exceptions should be reported to the next available Audit Committee. The report, submitted by the Strategic Director (Partnership and Performance, provided detail on Exceptions to Contract Standing Orders submitted in the previous quarter.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Donald Balsillie. Seconded by Councillor Dave Clark.

Decision

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

AC(21)18 STANDING ITEM – RISK REGISTER

The report, submitted by the Senior Manager, Legal and Governance, provided members of the Audit Committee with a copy of the Council's Corporate Risk Register.

Motion

That Committee agrees the recommendations set out in the report.

Moved by Councillor Derek Stewart. Seconded by Councillor Martha Benny.

Decision

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

Ends 11:10 hrs