



**MINUTES OF MEETING of the AUDIT COMMITTEE held within the Council Chamber,  
Kilncraigs, Greenside Street, ALLOA, FK10 1EB, on THURSDAY 11 OCTOBER 2018 at  
9.30 am.**

**PRESENT**

Councillor Bill Mason (Convenor)  
Councillor Donald Balsillie (S)  
Councillor Chris Dixon  
Councillor Kenneth Earle (S)  
Councillor Phil Fairlie  
Councillor Ellen Forson  
Councillor Darren Lee

**IN ATTENDANCE**

Nikki Bridle, Chief Executive  
Gordon Smail, Audit Scotland  
Ashley MacGregor, Team Leader  
Elizabeth Hutcheon, Management Accountancy Team Leader  
Gordon O'Connor, Internal Audit Manager  
Brian Forbes, Customer Services Manager  
Lindsay Thomson, Service Manager, Legal and Democracy (Clerk to the Committee)  
Melanie Moore, Committee Services

**AC(18)04 APOLOGIES**

Apologies for absence were received from Councillor Dave Clark and Councillor Helen Lewis. Councillor Kenneth Earle attended today as substitute for Councillor Clark and Councillor Donald Balsillie attended as substitute for Councillor Lewis.

**AC(18)05 DECLARATIONS OF INTEREST**

None.

**AC(18)06 CONFIRM MINUTES OF MEETING HELD 27 SEPTEMBER 2018**

The minutes of the Special Meeting of the Audit Committee held on 27 September 2018 were submitted for approval.

Tom Reid, Audit Scotland was in attendance at the meeting and not Angus Brown as stated in draft minutes.

**Decision**

Following the above change, the minutes of the Special Meeting of the Audit Committee held on 27 September 2018 were agreed as a correct record and signed by the Convenor.

**AC(18)07      EXTERNAL AUDIT 2017/18 ANNUAL AUDIT REPORT**

A report submitted by the Chief Accountant (Interim) containing the 2017/18 Financial Statements, which was originally considered by the Audit Committee on 27 September was brought back onto the agenda.

**Motion**

That Committee agrees the recommendation set out in the report.

Moved by Councillor Phil Fairlie. Seconded by Councillor Kenneth Earle.

**Decision**

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

**AC(18)08      COUNCIL FINANCIAL PERFORMANCE 2018/19 – JUNE OUTTURN**

A report submitted by the Chief Accountant (Interim), provided an update on the financial performance for the Council in respect of the General Fund (GF) revenue, capital and the achievement of savings to date, for the current financial year, 2018/19. The report also updated Committee on the financial performance for the Council in respect of the Housing Revenue Account (HRA) revenue and capital spend, for the current financial year 2018/19.

**Motion**

That Committee agrees the recommendations set out in the report.

Moved by Councillor Ellen Forson. Seconded by Councillor Donald Balsillie.

**Decision**

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

1. The Council's forecast General Fund (GF) revenue overspend for the year of £0.087m.
2. The forecast Health and Social Care Partnership (H&SCP) overspend for the year of £1.485m.
3. The forecast Housing Revenue Account (HRA) revenue surplus for the year of (£0.439m) to March 2019.
4. The capital programme in both HRA and GF are currently showing slippage and are expected to be marginally underspent by the year end.
5. The 65.8% achievement in delivering the £7.3m savings programme to the end of June.

**AC(18)09      INTERNAL AUDIT PROGRESS REPORT 2018/19**

A report submitted by the Internal Audit Manager, provided an update on progress with completing the 2018/19 Internal Audit Plan.

**Motion**

That Committee agrees the recommendation set out in the report.

Moved by Councillor Chris Dixon. Seconded by Councillor Ellen Forson.

**Decision**

The Committee agreed to note the progress being made with completing the 2018/19 Internal Audit Plan.

**AC(18)10      AUDIT COMMITTEE FORWARD PLAN 2018/19**

A report submitted by the Strategic Director, Partnership and Performance, which presented a forward plan for Committee to June 2019.

**Motion**

That Committee agrees the recommendation set out in the report.

Moved by Councillor Kenneth Earle. Seconded by Councillor Phil Fairlie.

**Decision**

The Committee agreed to endorse the forward plan as set out in Appendix 1, subject to Council Approval.

**Action**

Strategic Director (Partnership and Performance)

**AC(18)11      ANNUAL COMPLAINTS REPORT 2017/18**

A report submitted by the Customer Services Manager, which advised Committee of the volume and nature of customer complaints recorded in 2017/18, key performance information related to the handling of complaints and areas for further improvement.

**Motion**

That Committee agrees the recommendation set out in the report.

Moved by Councillor Kenneth Earle. Seconded by Councillor Phil Fairlie.

**Decision**

Having commented on and challenged the report, the Committee agreed to note the volume and nature of complaints recorded in financial year 2017/18.

Ends 1025 hours

