

FALKIRK COUNCIL

MINUTE of the MEETING of the AUDIT COMMITTEE held in the MUNICIPAL BUILDINGS, FALKIRK on MONDAY 16 DECEMBER 2013 at 9.30 a.m.

COUNCILLORS: Allyson Black
Steven Carleschi
Tom Coleman
Roseann Davidson (Convener)
Baillie Joan Paterson
Depute Provost John Patrick
Provost Pat Reid

OFFICERS: John Flannigan, Depute Chief Finance Officer
Rhona Geisler, Director of Development Services
Gary Greenhorn, Acting Director of Education
Margo King, Customer Services Manager
Philip Morgan-Klein, Social Work Services Manager
Gordon O'Connor, Audit Manager
Mary Pitcaithly, Chief Executive
Brian Pirie, Democratic Services Manager
Stuart Ritchie, Director of Corporate and Neighbourhood Services
Antonia Sobieraj, Committee Services Officer

ALSO ATTENDING: Fiona Mitchell Knight and Jim Rundell, Audit Scotland

AC20. APOLOGIES

No apologies were intimated.

AC21. DECLARATIONS OF INTEREST

No declarations were made.

AC22. MINUTE

Decision

The minute of the meeting of the Audit Committee held on 23 September 2013 was approved.

AC23. ANNUAL REPORT ON 2012/13 AUDIT

The Committee considered a report by the Chief Finance Officer presenting Audit Scotland's Annual Report on the Audit of Falkirk Council Accounts 2012/2013.

Audit Scotland was required to produce an Annual Report on matters of significance that have arisen out of the audit process. The unaudited Accounts had been issued on 28 June 2013 and the audited Accounts had been authorised for issue on 23 September 2013, both dates in compliance with legislative requirements. The Audit Report highlighted a number of issues, and 13 agreed action points, and progress on their implementation would be reported to the Committee in due course.

Members sought clarification of the Auditors' comments on the Council's governance arrangements, and discussed the decision making structure and the role of members in scrutiny. The members of the Committee then sought information on the underspend in the Housing Revenue Account (HRA), the Equal Pay liability arrangements and consultations with Trades Unions, the proposals for the review of Reserves, and the procedures for dealing with Rent and Council Tax arrears.

Decision

The Committee noted the report.

AC24. INTERNAL AUDIT PROGRESS REPORT

The Committee considered a report by the Internal Audit Manager summarising progress made in completing the agreed 2013/2014 Internal Audit Plan.

The report also included updates on performance against Key Performance Indicators (KPI's) and on recommendations outstanding, as well as Appendices summarising the current status of each planned review, the assurance level for each completed review, and key findings arising from final reports,.

Members sought clarification on risk management arrangements and mitigation measures within the Information Technology Strategy.

The Committee raised the importance of sound information management procedures. In response to a request from Members, the Internal Audit Manager would submit a further Progress Report to the meeting in March 2014 incorporating an update on outstanding Internal Audit recommendations, and information relating to ad hoc consultancy work.

Decision

The Committee noted and agreed the report.