

**MINUTES**  
**AUDIT**  
**20 NOVEMBER 2019**

**Present:**

**Members:**

**Councillors:** Birnie  
Herbert Chapman  
(Chairman)  
Mahmood  
Silwal

**Officers:**

**Also Attendance:**

The meeting began at 7.30 pm

**21            APOLOGIES FOR ABSENCE**

There were no apologies received.

**22            DECLARATIONS OF INTEREST**

There were no Declarations of interest.

**23            MINUTES AND ACTIONS**

The Minutes of the previous meeting were delayed but will be circulated at a later date.

**24            PUBLIC PARTICIPATION**

There was no Public Participation

**25            INTERNAL AUDIT PROGRESS REPORT**

Sarah Knowles provided the committee with an update on the progress of the Internal Audit

Since the last Audit committee meeting there have been 2 Final reports issued, 4 audits are currently in progress, the latest being the Capital programme which started last week. There are a further 4 audits with planned start dates.

Everything is currently on track with no issues.

## **26                    STRATEGIC RISK REGISTER REPORT UPDATE**

James Deane provided an update regarding the Strategic Risk Register.

The Committee are informed that the format of the report has now changed.

Councillor Birnie was surprised to see that Legal services was not on the list of areas under pressure. JD confirmed that it is definitely an area under pressure but after taking all the factors into account the decision was made to keep the service in house.

Councillor Chapman enquires if Salaries are an area that is looked into. JD confirms that they do compare salaries with other Local authorities in the areas they are struggling to recruit into, however DBC will never be able to compete with the private sector when it comes to salaries, things like flexibility, work life balance and working environment are all things that can be offered do make a package more attractive to potential candidates so these are the areas DBC can focus on.

## **27                    FINANCIAL REGULATIONS REVIEW**

Fiona Jump provided a report to the committee to update them on three key areas of change:

- 1: Supplementary Budgets
- 2: Financial System Authorisation levels
- 3: authorisation of non-land proposals

Councillor Birnie was surprised that the report had already been to the Finance and Rescores Committee, and when referring to the Minutes of that meeting he found no record of the discussion in the minutes. NH confirmed it had been presented to the committee and can only assume that as there were no questions raised for this item they had not been recorded in the minutes.

## **28                    WORK PROGRAMME**

The new work programme for 2020 will be presented at the next Audit Committee

## **29                    INTERNAL AUDIT REPORTS**

### **Making Tax Digital**

From the 1<sup>st</sup> October 2019 all tax returns need to be submitted digitally, as this is a significant change it was felt that extra assurances were required to ensure DBC were ready.

After a review of the practices and procedures it was felt that DBC were in a good position to proceed and everything was ready for the launch on October 1<sup>st</sup>.

**Housing Benefit and Council Tax Support.**

Good assurance were received for both system design and effective of quality controls.

**30                    SUPPLEMENTARY ITEM - RISK REGISTER COVERING REPORT**

The Meeting ended at 8.20 pm