

Minute of Meeting of the Audit and Risk Management Committee of East Dunbartonshire Council held within Tom Johnston Chambers, 12 Strathkelvin Place, Kirkintilloch and via Cisco Webex (Hybrid Meeting) on **Thursday, 8 June 2023**.

Present: Councillors **GALLAGHER, LOW, MCNALLY, MOODY, MURRAY, ANDREW POLSON, REID, ROSE, SMITH and WILLIAMSON**

In Attendance: **G. Cornes** Chief Executive  
**E. Bauer** Executive Officer – Place & Community Planning  
**A. Dolan** Modern Apprentice  
**K. Donnelly** Chief Solicitor & Monitoring Officer  
**F. Lambert** Committee Services Officer  
**G. MacIntosh** Executive Officer - Housing  
**G. McConnachie** Audit & Risk Manager  
**T. McMenamin** Executive Officer – Roads & Environment  
**V. McNulty** Executive Officer - Customer & Business Support Services  
**A. Muir** Communications Advisor  
**J. Robertson** Chief Finance Officer

Also in Attendance: **T. Reid** Mazars

Councillor Moody (Convener) presiding

**1a. APOLOGY FOR ABSENCE**

An apology for absence was intimated on behalf of Councillor MacDonald.

The Chief Solicitor & Monitoring Officer advised that Councillors Low, Moody, Murray, Andrew Polson, Smith and Williamson were present in the Chambers and Councillors Gallagher, McNally, Rose and Reid were present online.

**1b. DECLARATIONS OF INTEREST**

No declarations of interest were intimated.

**1c. DETERMINATION OF EXEMPT BUSINESS**

Members noted that there was no exempt business.

**1d. CONVENER'S REMARKS**

The Convener welcomed T. Reid, Audit Director, Mazars, to the meeting who was in attendance in respect of Agenda Item 6, Audit Strategy Memorandum – East Dunbartonshire Council – Year Ending 31 March 2023 – Report by Mazars.

**1e. ANY OTHER BUSINESS WHICH THE CONVENER DECIDES IS URGENT**

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The Convener advised that he had no urgent items of business.

**2. MINUTE OF MEETING OF THE AUDIT AND RISK MANAGEMENT COMMITTEE OF 13 APRIL 2023.**

There was submitted and approved minute of the meeting of the Audit and Risk Management Committee of 13 April 2023, copies of which had previously been circulated.

**3. MINUTE OF MEETING OF THE TRANSFORMATION, ECONOMY & EMPLOYMENT SCRUTINY PANEL HELD ON 7 MARCH 2023.**

There was submitted and noted Minute of Meeting of the Transformation, Economy & Employment Scrutiny Panel held on 7 March 2023, copies of which had previously been circulated.

**4. MINUTE OF MEETING OF THE TRANSFORMATION & COMMUNITY WELLBEING SCRUTINY PANEL HELD ON 7 MARCH 2023.**

There was submitted and noted Minute of Meeting of the Transformation & Community Wellbeing Scrutiny Panel held on 7 March 2023, copies of which had previously been circulated.

**5. OUTSTANDING BUSINESS STATEMENT**

There was submitted Report CFO/018/23/JR by the Chief Finance Officer, copies of which had previously been circulated, providing Members with an update in relation to progress against decisions taken by the Audit and Risk Management Committee. Full details were contained within the Report and a copy of the Outstanding Business Statement was attached as Appendix 1.

Following consideration, the Committee agreed as follows: -

- a) to consider the updates contained within the Outstanding Business Statement attached as Appendix 1; and
- b) to note that actions marked as completed would be removed from the Outstanding Business Statement.

**6. AUDIT STRATEGY MEMORANDUM – EAST DUNBARTONSHIRE COUNCIL – YEAR ENDING 31 MARCH 2023’ – REPORT BY MAZARS**

There was submitted Report CFO/021/23/GM by the Chief Finance Officer, copies of which had previously been circulated, providing the Audit & Risk Management Committee with a copy and summary of Mazar’s Report on its audit approach. Full details were contained within the Report and Appendices.

Following consideration, during the course of which T. Reid, Mazars, advised that the Report provided a summary of that firm’s audit approach, the Committee

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noted the content of the Mazar's Audit Strategy Memorandum for the year ending 31 March 2023.

**7. ANNUAL INTERNAL AUDIT REPORT 2022/23 AND UPDATE**

There was submitted Report CFO/019/23/GM by the Chief Finance Officer, copies of which had previously been circulated, presenting Members with the Annual Internal Audit Report for 2022/2023. In support of this, an update on internal audit work completed in the period since the last meeting of the Audit and Risk Management Committee and outstanding audit actions was also provided. Full details were contained within the Report and the attached Appendices.

With regard to Page 70, Key Areas for Improvement, and in response to a question from Councillor Andrew Polson regarding potential data risks associated with employees and their use of personal mobile phones and whether there was a policy in place regarding the use of Tik Tok, the Audit & Risk Manager advised that the specific risk related to the use of personal mobile phones by Trade Operatives. She advised that services would be rolling out the use of Council mobile phones to eliminate this risk, however, she was unaware of a specific policy relating to Tik Tok. The Executive Officer – Customer & Business Support Services referred to the Acceptable Use Policy which he advised was in place in respect of all Council devices, however, he advised that the Policy did not specifically include Tik Tok but did cover social media use more widely. He added that this could be investigated and perhaps updated to include Tik Tok and other new channels coming on board with regards to social media.

Councillor Murray advised that the Lennox Partnership was providing a training course for young people on the use of social media which was being funded by the Scottish Government.

Following further consideration, the Committee agreed as follows: -

- a) to consider the Annual Audit Report for 2022/2023, including the Internal Audit Opinion for 2022/2023;
- b) to agree that the opinion on the adequacy and effectiveness of the Council's framework of governance, risk management and control be applied in the completion of the Council's 2022/2023 Financial Statements;
- c) to consider the contents of the Internal Audit Performance and Outputs Report and the Internal Audit Follow Up Report 2022/23; and,
- d) to consider and approve the contents of the Internal Audit Charter.

**8. CORPORATE FRAUD UPDATE AND PERFORMANCE 2022/23**

There was submitted Report CFO/020/23/GM by the Chief Finance Officer, copies of which had previously been circulated, advising the Audit and Risk Management Committee of the Fraud Performance Outcomes for the financial year 2022/2023. Full details were contained within the Report and a copy of the Corporate Fraud Performance 2022/23 was attached as Appendix 1.

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Following consideration, the Committee noted the content of the Corporate Fraud Performance Outcomes Report 2022/23.

**9. INFORMATION MANAGEMENT ANNUAL PERFORMANCE REPORT – 2022/23**

There was submitted Report EPB/085/23/KMD: by the Depute Chief Executive, copies of which had previously been circulated, providing information to facilitate Members' scrutiny and oversight of the Council's performance in relation to information management for 2022/23. Full details were contained within the Report and Appendix 1.

With regard to issues relating to data protection and FOI requests and in response to comments from Councillor Andrew Polson regarding a disproportionate number of requests and data breaches involving the Education Service, and how much time would be spent dealing with the enquiries, the Chief Solicitor & Monitoring Officer advised that the time spent would be dependent on whether the case was straight forward or not. She was heard further in relation to the process.

With regards to Education, the Chief Solicitor & Monitoring Officer advised that there were a significant number of requests for information and that this was not unexpected nor unusual due to the nature of the service and the information that was held. She added that the rise in people's awareness had also led to more sophisticated understanding of rights in relation to data protection and freedom of information.

Following further consideration, the Committee scrutinised the statistical information set out in the Report.