

**THE FIFE COUNCIL - STANDARDS AND AUDIT COMMITTEE – REMOTE MEETING**

16th December, 2021

10.00 a.m. – 11.05 a.m.

**PRESENT:** Councillors Dave Dempsey (Convener), Lesley Backhouse, John Beare, Dave Coleman, Mary Lockhart, Derek Noble, Jonny Tepp, Ann Verner and Ross Vettraino.

**ATTENDING:** Eileen Rowand, Executive Director - Finance & Corporate Services, Elaine Muir, Head of Finance, Laura C Robertson, Finance Operations Manager, Pamela Redpath, Service Manager, Audit and Risk Management Services, Anne Bence, Accountant, Paul Noble, Accountant, Finance Services; Lindsay Thomson, Head of Legal and Democratic Services, Helena Couperwhite, Manager - Committee Services and Wendy Macgregor, Committee Officer, Legal and Democratic Services, Finance and Corporate Services.

**ALSO ATTENDING:** Brian Howarth, Audit Director, Patricia Fraser, Senior Audit Manager and Ross Hubert, Auditor, Audit Scotland.

**APOLOGY FOR ABSENCE:** Councillor Gordon Langlands.

**198. DECLARATIONS OF INTEREST**

Councillor Lesley Backhouse declared an interest in para 200 - Fife Council and Charitable Trusts - Annual Audit Report and Audited Accounts, as she was a Fife Council member on the boards of the Fife Cultural Trust and Fife Golf Trust.

**199. MINUTE**

The Committee considered the minute of the meeting of the Standards and Audit Committee of 7th October, 2021.

**Decision**

The Committee agreed to approve the minute.

**200. FIFE COUNCIL AND CHARITABLE TRUSTS - ANNUAL AUDIT REPORT AND AUDITED ACCOUNTS**

The Committee considered a report by the Executive Director of Finance and Corporate Services, containing the Audited Accounts for Fife Council and Charitable Trusts for 2020-21, as well as, the Annual Audit Report. The report also provides a brief response to the External Auditor's report to Fife Council and the Controller of Audit.

**Decision/**

**Decision**

The Committee:-

- (1) approved the Audited Accounts for signature;
- (2) noted the report by Audit Scotland, the Council's External Auditors and the management responses; and
- (3) acknowledged thanks and appreciation from the Head of Finance to Fife Council Finance Services staff for their contribution in the preparation of the Annual Accounts during a challenging year, also to the staff from Audit Scotland for their contribution to the process.

**201. 2020/21 NATIONAL FRAUD INITIATIVE EXERCISE - PROGRESS TO DATE**

The Committee considered a report by the Service Manager, Audit and Risk Management Services providing an update on progress to date on the 2020/21 National Fraud Initiative Exercise.

**Decision**

The Committee:-

- (1) noted the content of the report; and
- (2) acknowledged the progress made to date.

**202. 2021/22 ISSUED AUDIT REPORTS**

The Committee considered a report by the Service Manager, Audit and Risk Management Services updating members on an analysis of the findings in audit reports issued since the last report to the Committee. The report highlights areas of concern and instances where Services have not taken appropriate action.

**Decision**

The Committee noted:-

- (1) the contents of this report; and
- (2) the analysis of Issued Audit Reports at Appendix 1.

**203. REGULATION OF INVESTIGATORY POWERS (SCOTLAND) ACT 2000**

The Committee considered a report by the Head of Legal and Democratic Services updating members on the use of the Regulation of Investigatory Powers (Scotland) Act 2000 (RISPA), since 2019.

**Decision/**

**Decision**

The Committee noted:-

- (1) the use of the RISPA powers since 2019; and
- (2) that the Investigatory Powers Commissioner's Office would carry out an inspection of the Council's use of covert surveillance in the first quarter of 2022, and that a report providing an update on the outcome of the inspection would be submitted to the next available meeting of the Committee.

**204. THE STANDARDS COMMISSION FOR SCOTLAND - ANNUAL REPORT AND ACCOUNTS FOR 2020/21 AND DECISIONS TAKEN BY THE HEARING PANEL OF THE SCS**

The Committee considered a report by the Head of Legal and Democratic Services advising that the Standards Commission for Scotland had published its annual report and accounts for 2020/21; and to report on the findings of the Hearing Panel of the Standards Commission for Scotland during 2020/21.

**Decision**

The Committee noted:-

- (1) the Standards Commission for Scotland annual report and accounts for 2020/21; the findings of the Commissioner and the decisions of the Hearing Panel of the Standards Commission for Scotland, which would continue to be monitored and appropriate reports and/or advice given to the Council; and
- (2) that a link to the Annual Report had been circulated to all members of the Committee.

**205. STANDARDS AND AUDIT COMMITTEE FORWARD WORK PROGRAMME**

The Committee considered the Standards and Audit Forward Work Programme.

**Decision**

The Committee noted the Standards and Audit Forward Work Programme which would be updated accordingly.

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