

THE FIFE COUNCIL - STANDARDS AND AUDIT COMMITTEE – REMOTE MEETING

19th April, 2022

10.00 a.m. – 11.40 a.m.

- PRESENT:** Councillors Dave Dempsey (Convener), Lesley Backhouse, John Beare, Jonny Tepp and Ann Verner.
- ATTENDING:** Eileen Rowand, Executive Director, Finance and Corporate Services, Elaine Muir, Head of Finance, Pamela Redpath, Service Manager - Audit and Risk Management Services, Finance and Corporate Services; Paul Vaughan, Head of Communities and Corporate Development; Lindsay Thomson, Head of Legal and Democratic Services, Helena Couperwhite, Service Manager - Committee Services and Wendy MacGregor, Committee Officer, Legal and Democratic Services.
- ALSO IN ATTENDANCE:** Patricia Fraser, Senior Audit Manager and Ross Hubert, Auditor, Audit Scotland.
- APOLOGIES FOR ABSENCE:** Councillors Gordon Langlands, Mary Lockhart, Derek Noble and Ross Vettraino.

206. DECLARATIONS OF INTEREST

No declarations were recorded in terms of Standing Order No. 7.1.

207. MINUTE

The Committee considered the minute of the Standards and Audit meeting of 16th December, 2022.

Decision

The Committee agreed to approve the minute.

208. AUDIT SCOTLAND - ANNUAL AUDIT PLAN FIFE COUNCIL

The Committee considered a report by the Head of Finance providing members with Audit Scotland's annual audit plan for Fife Council for the financial year 2021/22, setting out the risks highlighted, planned work, audit scope and timing.

Decision

The Committee noted the content of the report and the Audit Scotland annual audit plan 2021/22.

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209. POST AUDIT REVIEW REPORT

The Committee considered a report by the Service Manager, Audit and Risk Management Services, updating members on progress made towards implementing internal audit recommendations previously reported to and agreed by Management.

Decision

The Committee:-

- (1) noted the contents of the report and acknowledged the progress that had been made in implementing recommendations; and
- (2) noted comments from members that the provision of a workshop covering the role of Audit and Risk Management Services and the Committee's Audit role would be beneficial for new members of the Committee following the Local Government Elections on 5th May, 2022.

210. 2021/22 ISSUED AUDIT REPORTS

The Committee considered a report by the Service Manager, Audit and Risk Management Services, providing a summary of findings from the Internal Audit Reports finalised since the last report to the Committee. The report highlighted any areas of concern and instances where Services were not taking appropriate action.

Decision

The Committee noted the contents of the report and the summary of findings detailed in Appendix 1 to the report.

211. RISK MANAGEMENT POLICY, STRATEGY AND STRATEGIC RISK REGISTER REPORT

The Committee considered a report by the Executive Director of Finance and Corporate Services providing an update on the work undertaken to review and revise the Council's Risk Management Policy and Strategy, including roles and responsibilities, the current level of risk within the Council's Strategic Risk Register and informing members about the re-established Corporate Risk Management Strategy Group (RMSG).

Decision

The Committee:-

- (1) approved the Council's revised Risk Management Policy and Strategy, including roles and responsibilities as detailed in Appendix A to the report;
- (2) approved the Council's Strategic Risk Register following its most recent review as detailed in Appendix B to the report;
- (3)/

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- (3) noted that the Corporate Risk Management Strategy Group had been re-established and reinvigorated after a period of abeyance; and
- (4) noted that further updates on risk management would be submitted to the relevant Committee throughout 2022/23.

212. 2022/23 INTERNAL AUDIT PLAN AND UPDATE ON INTERNAL AUDIT PLAN 2021/22

The Committee considered a report by the Service Manager, Audit and Risk Management Services, detailing the Internal Audit Plan for the 2022/23 financial year, the outcome from the recent review of the 2021/22 Internal Audit Plan and updating members on the progress towards delivering the 2021/22 Internal Audit Plan.

Decision

The Committee:-

- (1) approved the 2022/23 Internal Audit Plan as detailed in Appendix A to the report;
- (2) approved the proposed amendments to the 2021/22 Internal Audit Plan; and
- (3) acknowledged the update on progress made towards delivering the 2021/22 Internal Audit Plan as detailed in Appendix B to the report.

213. DATA PROTECTION TRAINING - UPDATE REPORT

The Committee considered a report by the Head of Legal and Democratic Services updating members on the progress made on mandatory Data Protection training completion rates since the matter was considered at the meeting of the Committee on 7th October, 2021.

Decision

The Committee:-

- (1) considered and noted the content of the report; and
- (2) agreed that an update on the Data Protection mandatory training completion rates would be included in the Data Protection Annual Report which would be submitted to the relevant Committee in September, 2022.

214. STANDARDS AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee considered the Standards and Audit Forward Work programme.

Decision

The Committee noted the contents of the Forward Work Programme which would be updated accordingly.

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CONVENER'S VALEDICTORY COMMENTS

As this was the last meeting of the Committee prior to the Local Government Elections on 5th May, 2022, the Convener reflected on achievements, highlighting areas of work considered by the Committee and expressed his appreciation of: the contributions of all members and officers in supporting the work of the Committee, wishing them well in their future endeavours.
