

THE FIFE COUNCIL - STANDARDS AND AUDIT COMMITTEE – REMOTE MEETING

3rd June, 2021

10.00 a.m. – 11.10 a.m.

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

ATTENDING: Elaine Muir, Head of Finance, Les Robertson, Head of Revenue and Commercial Services, Avril Cunningham, Service Manager, Audit and Risk Management Services, Helena Couperwhite, 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.

177. DECLARATIONS OF INTEREST

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

178. MINUTE

The Committee considered the minute of the meeting of the Standards and Audit Committee of 11th February, 2021.

Decision

The Committee agreed to approve the minute.

179. STRATEGIC AUDIT PLAN 2021-26 AND OPERATIONAL AUDIT PLAN 2021/22

The Committee considered a report by the Service Manager, Audit and Risk Management Services seeking approval for the revised 2021/26 Strategic Audit Plan and the Operations Audit Plan for the period June 2021 to March 2022.

Decision

The Committee approved:-

- (1) the Operational Audit Plan for 2021/22; and
- (2) the revised 2021/26 Strategic Audit Plan, as detailed in Appendices 1 and 2 of the report.

180./

180. UPDATE ON 2020/21 REVISED AUDIT PLAN AND ANALYSIS OF ISSUED AUDIT REPORTS

The Committee considered a report by the Service Manager, Audit and Risk Management Services providing an update on 2020/21 audits in the revised audit plan and an analysis of findings in audit reports issued to date.

The report highlighted areas of concern and instances where appropriate action was implemented by Services, in the opinion of the Audit and Risk Management Services Manager.

Decision

The Committee:-

- (1) noted the content of the report and the Summary of Audit Reports issued as detailed in Appendix 1 of the report;
- (2) noted the progress made on the 2020/21 Revised Audit Plan detailed in Appendix 2 and the Audit Scorecard detailed in Appendix 3 of the report; and
- (3) requested that members receive an up to date list of Procurement savings achieved, in partnership between Fife Council and Scotland Excel (Public Procurement Centre of Expertise), established to deliver procurement related savings and to improve the skills and capabilities of the Council's Procuring Services.

181. POST AUDIT REVIEW REPORT

The Committee considered a report by the Service Manager, Audit and Risk Management Services advising members of internal audit reports issued in the period 1st July, 2020 to 31st March, 2021. The report also provided an update on outstanding reports and recommendations, for the period prior to 1st July, 2020.

Decision

The Committee noted the contents of the report and the progress made in relation to implemented recommendations.

182. AUDIT SCOTLAND - ANNUAL AUDIT PLAN FIFE COUNCIL

The Committee considered a report by the Head of Finance which provided details of Audit Scotland's annual audit plan for Fife Council for the financial year 2020/21, setting out the risks highlighted, planned work, audit scope and timing.

Decision

The Committee noted the contents of the Audit Scotland annual audit plan 2020/21.

183./

183. STANDARDS AND AUDIT COMMITTEE FORWARD WORK PROGRAMME

The Committee noted the contents of the Standards and Audit Forward Work Programme which would be updated as appropriate.
