

THE FIFE COUNCIL - STANDARDS, AUDIT AND RISK COMMITTEE – BLENDED MEETING

Committee Room 2, Floor 5, Fife House, North Street, Glenrothes

9 November 2023

11.30 am – 2.00 pm

PRESENT: Councillors Dave Dempsey (Convener), Tom Adams, Lesley Backhouse, John Beare, Al Clark, Graeme Downie, Gary Holt, Gordon Pryde, Ann Verner and Ross Vettraino (substituting for Sarah Neal).

ATTENDING: Ken Gourlay, Chief Executive; Eileen Rowand, Executive Director Finance and Corporate Services, Elaine Muir, Head of Finance, Laura Robertson, Finance Operations Manager, Pamela Redpath, Service Manager - Audit and Risk Management Services, Carolyn Ward, Audit Team Leader, Audit and Risk Management Services, Anne Bence, Accountant, Paul Noble, Accountant, Eleanor Hodgson, Accountant and Lesley Kenworthy, Finance Business Partner, Finance and Corporate Services; Cheryl McKenzie, Lead Officer - Technical and Delivery, Solutions and Service Assurance-Suppliers Capacity and Configuration, Business Technology Solutions; Paul Vaughan, Head of Communities and Neighbourhoods, Craig Waddell, Service Manager - Corporate Development, Coryn Barclay, Research Manager and David Paterson, Community Manager (Levenmouth Area), Communities and Neighbourhoods; John Rodigan, Head of Environment and Building Services and Allan Halliday, Manager - Operation and Logistic Commercial; Alan Paul, Head of Property Services; Val Millar, Manager - Communications and Customer Insight and Michelle Smith, Change and Improvement Consultant, Corporate Development; Viki Duffy, Business Support Manager; Lindsay Thomson, Head of Legal and Democratic Services, Helena Couperwhite, Manager - Committee Services and Wendy MacGregor, Committee Officer, Legal and Democratic Services.

ALSO ATTENDING: Nick Bennett, Engagement Lead and Karen Jones, Director of Audit and Assurance, Azets Audit Services.

APOLOGY FOR ABSENCE: Councillor Sarah Neal.

67. DECLARATIONS OF INTEREST

No declarations of interest were submitted in terms of Standing Order No. 22.

68. MINUTE

The committee considered the minute of the Standards, Audit and Risk Committee of 9 November 2023.

Decision

The committee agreed to approve the minute.

69. 2022-23 AND 2023-24 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 previous meeting of the committee on 28 September 2023. Any areas of concern were also highlighted and, if applicable, instances where Services were not taking appropriate action.

Decision

The committee noted the contents of the report, including the summary of findings detailed at Appendix 1 to the report.

70. FIFE COUNCIL AND CHARITABLE TRUSTS - ANNUAL AUDIT REPORT AND AUDITED ACCOUNTS 2023-24

The committee considered a report by the Executive Director, Finance and Corporate Services, presenting the Audited Accounts for Fife Council and Charitable Trusts for 2022-23, as well as the Annual Audit Report. A brief management response was also provided to the External Auditor's report to Fife Council and the Controller of Audit.

A presentation was provided for members detailing the preparation of the annual accounts from the submission of the draft annual accounts presented to the committee in June 2023 to the final set of accounts. Areas of change were also highlighted.

Decision

The committee:-

- (1) extended thanks and appreciation to colleagues across Fife Council and Azets, External Auditors, involved in compiling the Audited Accounts for Fife Council and the Charitable Trusts and acknowledged the significant efforts of officers during the process;
- (2) agreed a future workshop/session would be arranged for members of the committee to further discuss Common Good assets and to pursue topics for scrutiny such as governance and long-term management of assets;
- (3) agreed to approve the Fife Council and Charitable Trusts Audited Accounts for signature; and
- (4) noted the report by Azets, the Council's External Auditors and the management responses from Fife Council.

During consideration of the above item, the Convener agreed to a short adjournment. The committee adjourned at 1.30 pm and reconvened at 1.45 pm.

Councillor Al Clark and Graeme Downie left the meeting during consideration of the above item.

71. STANDARDS AUDIT AND RISK FORWARD WORK PROGRAMME

The committee considered a report by the Executive Director, Finance and Corporate Services supporting the committee's consideration of the workplan for future meetings of the committee.

Decision

The committee noted the workplan and agreed members would submit suggestions for specific areas they would like to see covered in any of the reports.