

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

Committee Room 2, Fife House, North Street, Glenrothes

29 April 2025

10.00 am – 11.35 am

PRESENT: Councillors Dave Dempsey (Convener), David Alexander, Lynn Ballantyne-Wardlaw (substituting for Lesley Backhouse), John Beare, Aude Boubaker-Calder, Al Clark, Gordon Pryde and Ann Verner.

ATTENDING: Elaine Muir, Head of Finance, Pamela Redpath, Service Manager - Audit and Risk Management Services, Carolyn Ward, Audit Team Leader, Tracy Hirst, Finance Operations Manager, Paul Noble, Accountant; Caroline MacDonald, Procurement Service Manager and Derek Hamilton, Category Manager, Finance and Corporate Services; Gavin Smith, Service Manager (Housing Management Executive), Housing Services; Martin Kotlewski, Service Manager - BTS Solutions and Service Assurance; Ross Grieve, Service Manager, Commercial and Allan Halliday, Manager - Operation and Logistic Commercial, Building and Environmental Services; Dave Paterson, Community Manager (Levenmouth Area), Communities and Neighbourhoods Service; Helena Couperwhite, Service Manager - Committee and Members Services, Kerry Elliott and Wendy MacGregor, Committee Officers, Legal and Democratic Services.

ALSO ATTENDING: Avril Alexander-Parr, Fife Community Equipment Manager and Leesa Radcliffe, Clinical Services Manager for Integrated Community Teams, Health and Social Care Partnership; Karen Jones, Audit Engagement Lead and Amy Hughes, Audit Engagement Manager, Audit Management Team, Azets External Audit Services.

APOLOGIES FOR ABSENCE: Councillors Tom Adams and Lesley Backhouse.

137. DECLARATIONS OF INTEREST

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

138. MINUTE

The committee considered the minute of the meeting of the Standards, Audit and Risk Committee on 13 February 2025.

Decision

The committee approved the minute.

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

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

The committee considered a report by the Executive Director, Finance and Corporate Services containing the Audited Accounts for Fife Council Charitable Trusts for 2023-24 and the Annual Audit Report. The accounts were approved at the committee meeting on 30 September 2024, subject to completion of the audit process.

As part of the final audit work, Azets, the Council's External Auditors, discovered an error relating to the allocation of interest on revenue balances that had a material impact on one Charitable Trust, which required an amendment to the accounts, detailed in paragraph 2.3 of the report. A brief response was also provided to the External Auditor's report to Fife Council and the Controller of Audit.

Decision

The committee:-

- (1) approved the amended Audited Accounts for signature; and
- (2) noted the report by Azets, the Council's External Auditors and the management responses.

140. AZETS - ANNUAL AUDIT PLAN FIFE COUNCIL 2024/25

The committee considered a report by the Head of Finance providing details of Azets External Annual Audit Plan for Fife Council for the financial year 2024-25, setting out the risks highlighted, planned work, audit scope and timing.

Decision

The committee noted the content of the Azets External Annual Audit plan for 2024-25.

141. FINANCIAL BULLETIN 2023-24 - FIFE'S POSITION.

The committee considered a report by the Head of Finance providing an update on Fife's position in relation to the Local Government in Scotland Financial Bulletin 2023-24 published by the Accounts Commission in January 2025.

Decision

The committee:-

- (1) noted the key messages and recommendations contained within the Accounts Commission report; and
- (2) acknowledged Fife's position relative to the national level and noted the response to the key messages and recommendations.

Councillor Al Clark rejoined the meeting at 10.52am, following consideration of the above item.

142. ISSUED AUDIT REPORTS

The committee considered a report by the Service Manager, Head of Audit and Risk Management Services summarising findings from the Internal Audit Reports finalised since the previous meeting of the committee. Any areas of concern were highlighted and, if applicable, instances where Services were not taking appropriate action.

Decision

The committee noted the contents of the report and the summary of findings at Appendix 1 to the report.

143. INTERNAL AUDIT PLAN PROGRESS REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services providing an update on the progress towards delivering the 2023/24 and 2024/25 Internal Audit Plans.

Decision

The committee noted:-

- (1) the update on progress towards delivering the 2023/24 and 2024/25 Internal Audit Plans at Appendix A and B to the report; and
- (2) that the appendices had been updated showing the movement in status for each assignment since the last progress report presented to the committee on 13 February 2025.

144. STANDARDS, AUDIT AND RISK COMMITTEE WORK PLAN

The committee considered a report by the Executive Director of Finance and Corporate Services outlining the workplan for future meetings of the committee.

Decision

The committee:-

- (1) reviewed the content of the work plan, agreed it would be updated as required; and
- (2) raised concerns that the committee meetings were held on various days of the week, unlike the majority of other committees where the meeting was always held on the same day. Members requested in terms of consistency and to allow forward planning of diaries, that consideration be given to holding the committee on the same day where possible.