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

30th June, 2022 **10.00 a.m. – 12.05 p.m.**

PRESENT: Councillors Dave Dempsey (Convener),Tom Adams, Lesley Backhouse, John Beare, Al Clark, Graeme Downie, Brian Goodall (Substitute for Councillor Anne Verner), Gary Holt, Sarah Neal and Gordon Pryde.

ATTENDING: 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, Anne Bence, Accountant and Paul Noble, Accountant, Finance and Corporate Services; Charlie Anderson, Head of Business Technology Solutions; David Paterson, Community Manager (East Area), Communities; Helena Couperwhite, Manager - Committee Services and Wendy MacGregor, Committee Officer, Committee Services, Legal and Democratic Services.

ALSO IN ATTENDANCE: Ross Hubert, Senior Auditor, Audit Scotland.

1. DECLARATIONS OF INTEREST

No declarations of interest were submitted in terms of Standing Order 7.1.

2. MEMBERSHIP AND REMIT OF THE COMMITTEE

Decision

The Committee noted its membership as detailed on the Agenda.

3. MINUTE

The Committee considered the minute of the meeting of the Standards and Audit Committee of 19th April, 2022.

Decision

The Committee agreed to approve the minute.

4. 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 meeting of the previous Standards and Audit Committee. Areas of concern and instances where Services had not taken appropriate action were highlighted in the report.

Decision/

Decision

The Committee acknowledged the contents of the 2021/22 Issued Audit Reports and the summary of findings as detailed in Appendix 1 of the report.

5. 2021/22 INTERNAL AUDIT ANNUAL REPORT

The Committee considered a report by the Service Manager, Audit and Risk Management Services providing an independent annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control framework and a summary of the key activities of Audit Services from which the opinion was derived.

Decision

The Committee considered and acknowledged the content of the 2021/22 Internal Audit Annual Report.

6. CORPORATE GOVERNANCE STATEMENT 2021-22

The Committee considered a report by the Chief Executive providing background information on the processes adopted for preparing the Fife Council Corporate Governance Statement, required for inclusion in the Fife Council Annual Accounts. A copy of the Corporate Governance statement was appended to the report for the Committee's approval.

Decision

The Committee:-

(1) acknowledged the content of the report;

(2) approved the draft Fife Council Corporate Governance Statement; and

(3) requested the Executive Director of Finance and Corporate Services, in consultation with the Convener and Depute Convener of the Committee to raise Committee members' awareness in relation to any issues raised by the Governance Working Group.

7. FIFE COUNCIL UNAUDITED ANNUAL ACCOUNTS 2021/22

The Committee considered a report by the Executive Director of Finance and Corporate Services containing the unaudited annual accounts for Fife Council and its group for 2021/22.

Decision

The Committee:-

(1) considered and acknowledged the unaudited annual accounts for Fife Council and it's group for 2021-22;

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(2) acknowledged and thanked Officers of Fife Council Finance Services and Audit Scotland for their involvement and commitment in the preparation of the draft accounts for submission by the deadline of 30th June, 2022; and

(3) agreed to recommend that the Council review the terms of reference of the Standards, Audit and Risk Committee in relation to the Annual Accounts.

Councillor Tom Adams left the meeting during consideration of the above item.

8. FIFE COUNCIL CHARITABLE TRUSTS - UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS 2021/22

The Committee considered a report by the Executive Director of Finance and Corporate Services containing the unaudited annual accounts and Financial Statements for Fife Council Charitable Trusts for 2021/22.

Decision

The Committee:-

(1) considered and acknowledged the Fife Council Charitable Trusts - unaudited annual accounts and Financial Statements 2021/22; and

(2) agreed that future reports submitted to Area Committees on Trusts include more detail on the level of funding available for use in Communities, outlining the processes to access the resources and to raise elected members' awareness.