

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

Committee Room 2, Fife House, Glenrothes.

2nd March, 2023

10.00 a.m. – 11.00 a.m.

PRESENT: Councillors Dave Dempsey (Convener), Tom Adams, Brian Allan (substituting for Lesley Backhouse), Lynn Ballantyne-Wardlaw (substituting for Sarah Neal), Al Clark, Gary Holt, Gordon Pryde, Ann Verner and Ross Vettraino (substituting for John Beare).

ATTENDING: Eileen Rowand, Executive Director Finance and Corporate Services; Elaine Muir, Head of Finance; Les Robertson, Head of Revenue and Commercial Services; Pamela Redpath, Service Manager - Audit and Risk Management Services; Laura Robertson, Finance Operations Manager, Michael O'Gorman, Service Manager, Estates; Sheila Smith, Lead Officer - Security and Compliance, BTS Solutions and Service Assurance - Security; 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, Regional Managing Partner - Edinburgh and Karen Jones, Director of Audit and Assurance, Azets.

**APOLOGIES FOR
ABSENCE:** Councillors Lesley Backhouse, John Beare, Graeme Downie and Sarah Neal.

28. DECLARATIONS OF INTEREST

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

29. MINUTE

The Committee considered the minute of the meeting of the Standards, Audit and Risk Committee of 28th November, 2022.

Decision

The Committee:-

- (1) agreed to approve the minute; and
- (2) noted, arising from the minute – (2022 SA 8 - Para No. 22 – Fife Council and Charitable Trusts – Annual Report and Audited Accounts 2022-23) – that a Working Group consisting of cross party elected members, had been formed to assist in reviewing the Council's Governance documents such as Standing Orders, Committee Powers etc, which would be submitted to a future meeting of Fife Council for approval.

30. AZETS - ANNUAL AUDIT PLAN FIFE COUNCIL

The Committee considered a report by the Head of Finance providing the Azets External Annual Audit Plan for Fife Council for the financial year 2022/23, setting out the risks highlighted, planned work , audit scope and timing.

Decision

The Committee:-

- (1) welcomed members of the Azets Audit Management Team to the meeting of the Standards, Audit and Risk Committee, as the newly appointed external Auditors for Fife Council, and
- (2) noted the Azets External Annual Audit plan for Fife Council for the financial year 2022/23.

31. FINANCIAL BULLETIN 2021-22 - FIFE'S POSITION

The Committee considered a report by the Head of Finance providing an update on Fife's Position in respect of the Local Government in Scotland Financial Bulletin 2021-22 published by the Accounts Commission in January 2023.

Decision

The Committee noted the progress Fife Council had made in respect of the key messages contained within the report.

32. 2022/23 ISSUED AUDIT REPORTS

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

Decision

The Committee:-

- (1) noted the contents of the report and the summary of findings detailed at Appendix 1 to the report; and
- (2) expressed appreciation of Communities – Customer Services in relation to their management of the Scottish Welfare Fund (SWF) Crisis Grants, Community Care Grants and Self-isolation Support Grants in line with Scottish Government guidance: there were no areas for improvement identified in Audit Report number 5 (05/22).

33. 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 2021/22 and 2022/23 Internal Audit Plans.

Decision

The Committee noted:-

- (1) the update on progress towards delivering the 2021/22 and 2022/23 Internal Audit Plans at Appendix B and Appendix A to the report, respectively; and
- (2) the movement in status for each assignment, detailed in the appendices, since these were last presented to Committee on 31st October 2022.

34. FIFE INTEGRATION JOINT BOARD (IJB) 2022/23 ANNUAL INTERNAL AUDIT PLAN

The Committee considered a report by the Service Manager, Audit and Risk Management Services presenting Fife Integration Joint Board's (IJB) 2022/23 Annual Internal Audit Plan.

Decision

The Committee noted the contents of the Fife Integration Joint Board's (IJB) 2022/23 Annual Internal Audit Plan at Appendix 1 to the report.

35. STANDARDS, AUDIT AND RISK COMMITTEE FORWARD WORK PROGRAMME

The Committee considered the Standards, Audit and Risk Committee Forward Work Programme.

Decision

The Committee noted the contents of the Standards, Audit and Risk Committee Forward Work Programme which would be updated accordingly.
