

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

**Committee Room 2, 5<sup>th</sup> Floor, Fife House, North Street, Glenrothes.**

**25 May, 2023**

**10.00 am – 11.40 am**

**PRESENT:** Councillors Dave Dempsey (Convener) Lesley Backhouse, John Beare, Al Clark, Gary Holt, Sarah Neal, Gordon Pryde and Ann Verner.

**ATTENDING:** Elaine Muir, Head of Finance; Pamela Redpath, Service Manager – Audit and Risk Management Services; Gordon Mole, Head of Business and Employability; Paul Vaughan, Head of Communities and Neighbourhoods; Andy Maclellan, Community Projects Team Manager, Community Projects Team; Shelagh McLean, Head of Education and Childrens Services (Early Years and Directorate Support); Kevin Funnell, Service Manager (Operations), Education and Childrens Services; Anne-Marie Cardle, Service Manager - Human Resources Service; Helen Wilkie, Service Manager - Housing Supply, Regeneration and Stock Condition; Michael O’Gorman, Service Manager - Estates and Asset Management, Estates; Allan Barclay, Service Manager, Commercial Services; Martin Kotlewski, Service Manager – BTS Solutions and Service Assurance; Fiona McKay, Head of Strategic Planning, Performance and Commissioning Manager, Health and Social Care; Roy Lawrence, Principal Lead for Organisational Development and Culture, HSCP Health and Social Care; Anne Bence, Accountant, Finance Operations; Hazel Hastie, Auditor, Audit and Risk Management Services; Helena Couperwhite, Manager - Committee Services and Wendy MacGregor, Committee Officer, Legal and Democratic Services.

**ALSO ATTENDING:** Jamie Dale, Chief Internal Auditor, Aberdeenshire Council and Karen Jones, Director of Audit and Assurance, Azets.

**APOLOGIES FOR ABSENCE:** Councillors Tom Adams and Graeme Downie.

**36. DECLARATIONS OF INTEREST**

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

**37. MINUTE**

The Committee agreed to approve the minute.

### **38. EXTERNAL QUALITY ASSESSMENT**

The Committee considered a report by the Service Manager, Audit and Risk Management Services, delivering a report by Aberdeenshire Council's Chief Internal Auditor on the External Quality Assessment of Fife Council's Audit Services.

#### **Decision**

The Committee:-

- (1) noted the content of the External Quality Assessment report by Aberdeenshire Council's Chief Internal Auditor, as detailed in Appendix A to the report and thanked the Chief Internal Auditor for their efficiency in the delivery of the External Quality Assessment process; and
- (2) acknowledged with appreciation, that Fife Council's Internal Audit Service fully conformed with the required Public Sector Internal Audit Standards (PSIAS) and thanked the officers and elected members for their involvement during the assessment process.

### **39. 2022/23 ISSUED AUDIT REPORTS**

The Committee considered a report by the Service Manager, Audit and Risk Management Services, summarising findings from the Internal Audit Reports finalised since the last 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) requested, in regard to report number nine - Safeguarding, officers from Education and Childrens Services, Health and Social Care Partnership and Human Resources Service notify the Service Manager, Audit and Risk Management Services and committee members with confirmation that the action identified as critical had been implemented, expected implementation by 30 June 2023.

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

### **40. POST AUDIT REVIEW (PAR) REPORT**

The Committee considered a report by the Service Manager, Audit and Risk Management Services, updating on progress towards implementing internal audit recommendations previously agreed with Management.

**Decision**

The Committee noted the contents of the report and the progress that had been made in implementing recommendations.

*Councillor Al Clark joined the meeting during consideration of the above item.*

**41. 2023/24 INTERNAL AUDIT PLAN**

The Committee considered a report by the Service Manager, Audit and Risk Management Services, providing the Internal Audit Plan for the 2023/24 financial year, the outcome from the review of the 2022/23 Internal Audit Plan and an update on progress made towards delivering planned assignments.

**Decision**

The Committee:-

- (1) approved the 2023/24 Internal Audit Plan as detailed at Appendix A to the report;
- (2) approved the amendments made to the 2022/23 Internal Audit Plan; and
- (3) noted the update on progress made towards delivering the 2022/23 Internal Audit Plan, and last assignment from the 2021/22 Internal Audit Plan detailed at Appendix B to the report.

**42. STANDARDS, AUDIT AND RISK COMMITTEE FORWARD WORK PROGRAMME**

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

**Decision**

The Committee noted:-

- (1) the contents of the Standards, Audit and Risk Committee Forward Work Programme which would be updated accordingly; and
- (2) that the final accounts for the Fife Council and Charitable Trusts would be presented to either, the Committee meeting on 28 September, 2023 or 30 October, 2023 and that the alternative meeting would be cancelled. Committee would receive confirmation of the meeting date the accounts would be submitted to, in due course.