

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

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

23 May 2024

10.00 am – 11.15 am

PRESENT: Councillors Dave Dempsey (Convener), Lesley Backhouse, John Beare, Al Clark, Gordon Pryde, Ann Verner and Ross Vettraino (substitute for Councillor Sarah Neal).

ATTENDING: Elaine Muir, Head of Finance; Pamela Redpath, Service Manager - Audit and Risk Management Services, Shona Slayford, Audit Team Manager and Hazel Hastie, Auditor, Audit and Risk Management Services; Martin Kotlewski, Service Manager – BTS Solutions and Service Assurance; Mhairi Mullen, Service Manager (Housing Management Executive) and Ian Dawson, Business Change Manager, Housing Service; Scott Clelland, Service Manager - Grounds Maintenance Service; Allan Barclay, Service Manager, Building Services, Billy Ferguson, Service Manager, Fleet Services and Brian Fairie, Team Manager, Mechanical Electrical, Environment and Building Services; Jane Findlay, Lead Consultant, Climate Change and Partnerships and Tony McRae, Service Manager, Passenger Transport Service, Roads and Transportation Service; Shelagh McLean, Head of Education Service (Early Years and Directorate Support) and Neil Finnie, Quality Improvement Officer (ASL), Education Service; Avril Sweeney, Manager (Compliance), Avril Alexander-Parr, Health and Social Care Partnership; Gary Moyes, Category Manager, Procurement; Lindsay Thomson, Head of Legal and Democratic Services, Helena Couperwhite, Service Manager - Committee Services and Wendy MacGregor, Committee Officer, Legal and Democratic Services.

ALSO ATTENDING: Karen Jones, Director of Audit and Assurance, Azets Audit Services.

APOLOGIES FOR ABSENCE: Councillors Tom Adams, Graeme Downie and Sarah Neal.

87. DECLARATIONS OF INTEREST

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

88. MINUTE

The committee considered the minute of the meeting of the Standards, Audit and Risk committee of 17 April 2024.

Decision

The committee agreed to approve the minute.

89. 2023/24 ISSUED AUDIT REPORTS

The committee considered a report by the Service Manager, Audit and Risk Management Services summarising findings from the Internal Audit Reports which had been finalised since the previous meeting of the committee on 17 April 2024. Any areas of concern were highlighted and, where applicable, instances where Services were not taking appropriate action.

Councillor John Beare joined the meeting during consideration of the above item.

Decision

The committee noted:-

- (1) the contents of the report and summary of findings detailed at Appendix 1 of the report; and
- (2) in relation to Internal Audit Report No. 10/23 School Transport - Additional Support Needs (ASN) – any changes to the 'New Home to School Transport Policy', including ASN Transport, would be presented to the Cabinet Committee (or other appropriate committee) for approval in line with standard working practices.

90. CRITICAL RECOMMENDATION FROM THE COMMUNITY EQUIPMENT REPORT - VERBAL UPDATE

The committee considered a verbal update from the Service Manager, Audit and Risk Management Services on the progress of the implementation by 30 April 2024 of the critical recommendation (2 elements) identified in Internal Audit Report No. 08/23 Community Equipment Service - Fife Equipment Loan Store (FELS) – Servicing of Equipment. The critical recommendation had been partially implemented, Management had engaged with the contractor and felt confident that necessary action was being taken. The 2024/25 Audit Plan would include a follow up review of all the identified recommendations relating to this internal audit report, which would be reported back to the Standards, Audit and Risk Committee in the first quarter of 2025.

Decision

The committee:-

- (1) noted the update; and
- (2) agreed in relation to the actions identified in the critical recommendation at Report No. 08/23, findings from the planned formal follow-up progress report, submitted to this committee in the first quarter of 2025, would prompt further discussion on whether the committee would be required to take further action.

91. POST AUDIT REVIEW PERFORMANCE REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services providing an update on progress towards implementing internal audit recommendations previously agreed with management.

Decision

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

92. 2024/25 INTERNAL AUDIT PLAN

The committee considered a report by the Service Manager, Audit and Risk Management Services providing the Internal Audit Plan for the 2024/25 financial year, the outcome from the review of the 2023/24 Internal Audit Plan and an update on progress made towards delivering planned assignments.

Decision

The committee:-

- (1) agreed to approve the 2024/25 Internal Audit Plan as detailed in Appendix A of the report;
- (2) agreed to approve the amendments made to the 2022/23 and 2023/24 Internal Audit Plans; and
- (3) noted the update on progress made towards delivering the 2022/23 and 2023/24 Internal Audit Plans, detailed in Appendix B of the report.

93. FIFE INTEGRATION JOINT BOARD (IJB) INTERNAL AUDIT REPORTS - WORKFORCE PLAN FIFE INTEGRATION JOINT BOARD (IJB) RESILIENCE AND BUSINESS CONTINUITY PLANNING ARRANGMENTS

The committee considered a report by the Service Manager, Audit and Risk Management Services providing two Fife Integration Joint Board (IJB) internal audit reports - Fife IJB Workforce Plan (from the 2022/23 Internal Audit Plan) and Resilience and Business Continuity Planning Arrangements (from the 2023/24 Internal Audit Plan).

Decision

The committee noted, for assurance purposes, the information contained in the two internal audit reports detailed in Appendix 1 of the report: -

- Report No. F0/23 - Fife IJB Workforce Plan; and
- Report No. F06/24 - Resilience and Business Continuity Planning Arrangements.

94. STANDARDS AUDIT AND RISK COMMITTEE FORWARD WORK PROGRAMME

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

Decision

The committee reviewed the workplan and noted that members would? come forward with suggestions for specific areas they wanted to see covered in any future report.