

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

Committee Room 2, Fife House, North Street, Glenrothes

25 November 2024

2.00 pm – 3.20 pm

PRESENT: Councillors Dave Dempsey (Convener), Tom Adams, David Alexander, Lesley Backhouse, John Beare, Aude Boubaker-Calder, Al Clark, Lynn Mowatt (substituting for Councillor Alycia Hayes), Gordon Pryde and Ann Verner.

ATTENDING: Elaine Muir, Head of Finance; Caroline MacDonald, Procurement Service Manager, Revenue and Commercial Services; Jacqui Lambert, Category Manager, Procurement; Anne Bence, Accountant, Finance; Pamela Redpath, Service Manager - Audit and Risk Management Services; Shona Slayford, Audit Team Manager; Hazel Hastie, Auditor, Audit and Risk Management Services; Martin Kotlewski, Service Manager, Solutions and Service Assurance, BTS; Fiona Allan, Service Manager, Workforce Strategy and Organisational Development, Human Resources; Lindsay Thomson, Head of Legal and Democratic Services; Helena Couperwhite, Service Manager, Committee Services; and Diane Barnet, Committee Officer, Legal and Democratic Services.

ALSO ATTENDING: Karen Jones and Amy Hughes, Azets Audit Services.

APOLOGY FOR ABSENCE: Councillor Alycia Hayes.

121. DECLARATIONS OF INTEREST

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

122. MINUTE

The committee considered the minute of the meeting of the Standards, Audit and Risk Committee of 30 September 2024.

Decision

The committee approved the minute.

123. BEST VALUE THEMATIC AUDIT - WORKFORCE INNOVATION

The committee considered a report by the Head of Human Resources on workforce innovation, the second of the best value thematic audits, undertaken each year as part of the annual audit of the Council.

Decision

The committee noted the contents of the report from the External Auditors, Azets on how Fife Council was responding to current workforce challenges through building capacity, increasing productivity and innovation.

Councillor Mowatt left the meeting at 2.25 pm and re-entered at 2:39 pm, during consideration of the above item.

124. 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 committee. The reports highlighted any areas of concern and, where applicable, instances where Services were not taking appropriate action.

Decision

The committee noted the contents of the report, including the summary of findings at Appendix 1 of the report.

Councillors Tom Adams and Aude Boubaker-Calder left the meeting during consideration of the following item.

125. CORPORATE FRAUD TEAM ACTIVITY AND PERFORMANCE UPDATE, INCLUDING WHISTLEBLOWING, FOR 2023/24

The committee considered a report by the Service Manager, Audit and Risk Management Services providing an update on the Corporate Fraud Team's (CFT's) activity and performance for the period 1 April 2023 to date. The report also included the annual whistleblowing activity for 2023/24. The report was the first of its type submitted to the Standards, Audit and Risk Committee and would be presented annually going forward.

Decision

The committee noted:-

- (1) the CFT's activity and performance for the period 1 April 2023 to date; and
- (2) the results of the Council's whistleblowing activity for 2023/24.

126. FIFE INTEGRATION JOINT BOARD (IJB) INTERNAL AUDIT REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services providing the internal audit report from the Fife Integration Joint Board (IJB) 2022/23 Internal Audit Plan on Contract / Market Capacity.

Decision

The committee noted, for assurance purposes, the information detailed in Appendix 1 of the report - Contract / Market Capacity internal audit report.

127. FIFE INTEGRATION JOINT BOARD 2023/24 ANNUAL INTERNAL AUDIT REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services providing, for information, the Fife Integration Joint Board (IJB) 2023/24 Annual Internal Audit Report.

Decision

The committee noted the contents of the Fife IJB 2023/24 Annual Internal Audit report detailed at Appendix 1 of the report.

128. FIFE INTEGRATION JOINT BOARD 2024/25 ANNUAL INTERNAL AUDIT PLAN

The committee considered a report by the Service Manager, Audit and Risk Management Services providing the Integration Joint Board (IJB) 2024/25 Annual Internal Audit Plan.

Decision

The committee noted the contents of the Fife IJB 2024/25 Annual Internal Audit Plan detailed at Appendix 1 of the report and that the corresponding audit outputs would provide assurances in due course.

129. STANDARDS, AUDIT AND RISK COMMITTEE WORKPLAN

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

Decision

The committee reviewed the work plan and agreed that this would be updated as required, including annual reports and any suggestions coming forward from members.