

Standards, Audit and Risk Committee

Committee Room 2, Floor 5, Fife House, North Street,
Glenrothes – Blended meeting



Thursday, 13 February 2025 - 10.00 am

AGENDA

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|----|--|---------|
| 1. | APOLOGIES FOR ABSENCE | |
| 2. | DECLARATIONS OF INTEREST – In terms of Section 5 of the Code of Conduct, members of the Committee are asked to declare any interest(s) in particular items on the agenda and the nature of the interest(s) at this stage. | |
| 3. | MINUTE – Minute of the meeting of the Standards, Audit and Risk Committee on 25 November 2024 | 3 – 5 |
| 4. | ISSUED AUDIT REPORTS – Report by the Service Manager - Audit and Risk Management Services | 6 – 10 |
| 5. | INTERNAL AUDIT PLAN PROGRESS REPORT – Report by the Service Manager - Audit and Risk Management Services | 11 – 20 |
| 6. | RISK MANAGEMENT UPDATE – Report by the Service Manager - Audit and Risk Management Services | 21 – 66 |
| 7. | STANDARDS UPDATE – ANNUAL REPORTS AND HEARING OUTCOMES – Report by the Head of Legal and Democratic Services | 67 – 73 |
| 8. | STANDARDS, AUDIT AND RISK COMMITTEE WORK PLAN – Report by the Executive Director, Finance and Corporate Services | 74 – 82 |

<p>Members are reminded that should they have queries on the detail of a report they should, where possible, contact the report authors in advance of the meeting to seek clarification.</p>

Lindsay Thomson
Head of Legal and Democratic Services
Finance and Corporate Services

Fife House
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6 February, 2025

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BLENDED MEETING NOTICE

This is a formal meeting of the Committee and the required standards of behaviour and discussion are the same as in a face to face meeting. Unless otherwise agreed, Standing Orders will apply to the proceedings and the terms of the Councillors' Code of Conduct will apply in the normal way

For those members who have joined the meeting remotely, if they need to leave the meeting for any reason, they should use the Meeting Chat to advise of this. If a member loses their connection during the meeting, they should make every effort to rejoin the meeting but, if this is not possible, the Committee Officer will note their absence for the remainder of the meeting. If a member must leave the meeting due to a declaration of interest, they should remain out of the meeting until invited back in by the Committee Officer.

If a member wishes to ask a question, speak on any item or move a motion or amendment, they should indicate this by raising their hand at the appropriate time and will then be invited to speak. Those joining remotely should use the "Raise hand" function in Teams.

All decisions taken during this meeting, will be done so by means of a Roll Call vote.

Where items are for noting or where there has been no dissent or contrary view expressed during any debate, either verbally or by the member indicating they wish to speak, the Convener will assume the matter has been agreed.

There will be a short break in proceedings after approximately 90 minutes.

Members joining remotely are reminded to have cameras switched on during meetings and mute microphones when not speaking. During any breaks or adjournments please switch cameras off.

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.

13 February 2025

Agenda Item No. 4

Issued Audit Reports

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to Members of the Standards, Audit and Risk Committee a summary of findings from the Internal Audit Reports that have been finalised since the last meeting of the Standards, Audit and Risk Committee. The reports highlight any areas of concern and, if applicable, instances where Services are not taking appropriate action.

Recommendation(s)

Members are asked to note the contents of this report, including the summary of findings at Appendix 1.

Resource Implications

None.

Legal & Risk Implications

Without suitable internal controls, there is an increased risk that Services and / or the Council will not achieve their objectives.

Impact Assessment

An Equality Impact Assessment is not required because the report is not proposing a change or revision to existing policies and practices.

Consultation

Audit Services has consulted all subjects of the audit reports.

1.0 Background

- 1.1 Audit Services provides an assurance function that gives the Council an independent and objective opinion on the control environment by evaluating its effectiveness in achieving its objectives. It examines, evaluates and reports objectively on the control environment as a contribution to the proper, economic, efficient and effective use of resources.
- 1.2 This report provides a summary of audit reports issued since the last report to this Committee. It describes key findings and highlights areas of concern.

2.0 Analysis of Issued Audit Reports

- 2.1 To enable the Standards, Audit and Risk Committee to form an opinion on the effectiveness of the internal control environment, to provide assurance where internal controls are working well and to highlight areas for concern, the Service Manager - Audit and Risk Management Services prepares a report which provides a summary of the audit reports issued by Audit Services.
- 2.2 The reports issued in the current period relate to audits from the 2024/25 Internal Audit Plan and from work carried out in various directorates and services. A short outline of each report is contained in Appendix 1.
- 2.3 Following each completed internal audit / fraud risk report, Services are asked to complete a Post Audit Review (PAR) exercise. This indicates:
 - the Service's progress in implementing agreed recommendations;
 - reasons for non-implementation; and
 - explanations for redundant recommendations.
- 2.4 The results of all PAR exercises are reported to Standards, Audit and Risk Committee separately.

3.0 Conclusions

- 3.1 This period's audits reveal some instances of non-compliance with the Council's governance arrangements. However, these are not systemic failings and, in general, satisfactory procedures are in place and being followed. Appropriate actions have been agreed in all instances to address these shortcomings.
- 3.2 I conclude that the findings do not pose a significant risk and implementation of all actions will improve the Council's control framework.

List of Appendices

1. Summary of Audit Reports Issued

Report Contact: Shona Slayford

Audit Team Manager, Audit and Risk Management Services

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SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
<p>1. Communities Housing Services</p> <p>Follow-Up to Report 93, Repairs and Maintenance - Mutual Repairs</p> <p>Report (01/24)</p>	<p>The 2024/25 Internal Audit Plan contains an allocation of days for Audit Services to carry out formal follow-up reviews for a planned portfolio of audit reports. This allocation is used to assess, through the consideration of evidence, the extent to which recommendations previously agreed with management have been implemented.</p> <p>This audit is a follow-up review of Report 93/23, Repairs and Maintenance - Mutual Repairs, Housing Services, which was issued on 7 June 2023. The follow-up was carried out in conformance with the Public Sector Internal Audit Standards (PSIAS).</p> <p>The Audit Opinion in the original internal audit report concluded that the system of controls scored a Grade 4, and the materiality of the area scored a Grade 4, making the overall risk High. A number of areas for improvement were identified and 9 recommendations were made to address them, which Housing Services and Building Services agreed to implement by 31 December 2023.</p> <p>A summary of progress made towards implementation of the 9 recommendations previously agreed with management is as follows:</p> <ul style="list-style-type: none"> • Four recommendations (1, 5, 8 and 9) have been fully implemented; and • Five recommendations (2, 3, 4, 6 and 7) are partially implemented. <p><u>Audit Opinion:</u></p> <ul style="list-style-type: none"> • Level of Assurance Grade 2 • System Materiality Grade 4 • Overall Risk Medium <p><u>Findings:</u></p> <p>Further action is required as follows:</p> <ul style="list-style-type: none"> • The Mutual Repairs Team should re-consider logging emergency led repairs on Cx once the reporting functionality is live. At that point, they will be able to assess whether this approach would be beneficial. • The Mutual Repairs Team should ensure the elemental breakdown is included in the correspondence to mutual owners(s). • Managers / supervisors should be reminded to record post inspections for fixed price Council led routine repairs and ensure that the documentation is filed on SharePoint.

SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
	<ul style="list-style-type: none"> • The Mutual Repairs Team should be reminded not to initiate the raising of invoices until written confirmation is received from Building Services that the repair is complete to the required standard and the contractor's invoice has been paid. • The Lead Officer, Private Housing should continue following up and collaborating with the Directorate Systems Team to ensure the timely and effective implementation of the reporting functionality. <p>Satisfactory actions have been agreed to address the 5 outstanding audit recommendations (2 Substantial and 3 Moderate) in the report by 30 April 2025.</p>
<p>2. Corporate</p> <p>Health & Safety Induction</p> <p>Report (02/24)</p>	<p>This audit reviewed employee training records maintained to demonstrate compliance with statutory health and safety induction requirements. It forms part of the 2024/25 Internal Audit Plan and has been conducted in conformance with the Public Sector Internal Audit Standards (PSIAS).</p> <p>The audit included a review of the corporate health and safety induction process and sample testing in Services across all Directorates to establish whether all new employees are given an appropriate health and safety induction.</p> <p><u>Audit Opinion:</u></p> <ul style="list-style-type: none"> • Level of Assurance Grade 3 • System Materiality Grade 5 • Overall Risk High <p><u>Findings:</u></p> <p>The following areas for improvement were identified:</p> <ul style="list-style-type: none"> • The Council has not fully decided and introduced the mandatory health and safety learning it requires all employees to complete, to ensure they have all the appropriate information to help carry out their role safely. • Internal Audit was unable to confirm if all Services have completed their Framework of Service Responsibilities (FSR), detailing their health and safety arrangements, including responsibilities for providing induction training. Only 10 FSRs are published on the Health and Safety Management Framework intranet page, as required under the Framework. Of the 10 that are published (three of which have been completed at Directorate-level): <ul style="list-style-type: none"> ➤ one Directorate-level FSR is unsigned by five of the six heads of service listed; and ➤ five do not name the senior manager(s) responsible for actions under each section of the FSR, as required.

SERVICE, REPORT AND PURPOSE	SUMMARY OF FIFE COUNCIL AUDIT REPORTS
	<ul style="list-style-type: none"> • For a sample of 42 employees selected as part of the audit fieldwork, 14 had been given the corporate health and safety induction, i.e. by completing the corporate checklist. Although all 14 corporate induction checklists were signed and dated by the employee and line manager, of those 14 inductions given; <ul style="list-style-type: none"> ➤ seven were outwith the required timescale, i.e., the first week of employment; ➤ four had not been fully completed to confirm all areas had been appropriately covered. For example, where boxes were left unchecked, it was unclear if these were outstanding actions or not applicable actions; ➤ five of the completed checklists had not been submitted to the employees' personnel file. The majority of those that were filed were done so following audit contact, as Services were unaware of this requirement; and ➤ one was fully conducted in line with the corporate guidance, i.e., all the above requirements were met. • Not all Services, and / or Directorates, have fully decided and introduced Service-specific mandatory health and safety learning they require all their employees to complete, to ensure they have appropriate information to help them carry out their role safely. • Of the 42 employees selected, Internal Audit confirmed 12 had been given a Service induction covering health and safety. This area was not fully tested, however, due to the time involved for Services to collate the information and for Internal Audit to review and evaluate it, and the completion rate may be higher. It was confirmed, however, that three employees selected had not been given a Service-specific health & safety induction, as required. • There is no central team that monitors corporate health and safety induction completion rates to ensure the Council is complying with statutory requirements. The Health & Safety and Wellbeing Team explained that it is difficult to monitor completion rates due to induction checklists not being recorded centrally. <p>Satisfactory actions have been agreed to address the six audit recommendations (6 Substantial) in the report by 31 December 2025.</p>

13 February 2025

Agenda Item No. 5

Internal Audit Plan Progress Report

Report by: Pamela Redpath, Service Manager, Audit and Risk Management Services

Wards Affected: All

Purpose

To submit to Members of the Standards, Audit and Risk Committee an update on the progress towards delivering the 2023/24 and 2024/25 Internal Audit Plans.

Recommendation(s)

Members are asked to note the update on progress towards delivering the 2023/24 and 2024/25 Internal Audit Plans at Appendix A and B respectively. The appendices have been updated to show the movement in status for each assignment since the last progress report was presented to Committee on 23 May 2024.

Resource Implications

None.

Legal & Risk Implications

Without suitable internal controls, there is an increased risk that Services and / or the Council will not achieve their objectives.

Impact Assessment

An EqIA has not been completed and is not necessary as the report does not propose a change or revision to existing policies and practices.

Consultation

None.

1.0 Internal Audit Plans – Progress Report

- 1.1 Standard 2060 of the PSIAS entitled Reporting to Senior Management and the Board states that “the chief audit executive must report periodically to senior management and the board on performance relative to its plan” and that “reporting and communication to senior management and the board must include information about the audit plan and progress against the plan”. In addition, Standard 1110 of the PSIAS entitled Organisational Independence supports this requirement, stating that “examples of functional reporting to the board involve the board receiving communications from the chief audit executive on the internal audit activity’s performance relative to its plan”.
- 1.2 At a senior management level, this requirement is discharged by the Service Manager, Audit and Risk Management Services through established direct reporting channels to the Chief Executive, Executive Director of Finance and Corporate Services, Head of Finance (to whom the Service Manager, Audit and Risk Management Services reports administratively) and the Finance Management Team. This is the second report submitted to Committee during 2024/25 that provides a progress update against individual assignments contained within the 2023/24 Internal Audit Plan and the first progress report for the 2024/25 Internal Audit Plan. See Appendices A and B, which have been updated to show the movement in status for each assignment since the last progress report was presented to Committee on 23 May 2024.
- 1.3 Since the 2024/25 Internal Audit Plan was approved, the ongoing relevance of individual assignments within it has been monitored by Audit Services in collaboration with Council services. The reasons for this are two-fold, ensuring assignments are prioritised for delivery when appropriate and that the Council continues to utilise its limited internal audit resources in the most efficient and effective way. Discussions with services are continuing and it is likely that amendments to the plan will require to be made, with some assignments being carried forward into the 2025/26 Internal Audit Plan. At this stage, it should be noted that a service request has been received to delay one of the audit assignments (Transition Arrangements) with a Not Yet Commenced status. Proposed amendments will be reported back to the Standards, Audit and Risk Committee for consideration in due course.
- 1.4 Progression of several assignments in the Internal Audit Plans has been slower than anticipated due to combination of staffing and resource challenges within Audit Services and client services. More specifically, sickness absences and staff turnover / vacancies, have significantly impacted capacity, alongside the temporary secondment of two staff from Audit Services to the Corporate Fraud Team to help with managing the service and co-ordinating the Council’s participation in the National Fraud Initiative exercise. Additionally, time has been dedicated to preparing for the introduction of the new Global Internal Audit Standards, Application Note and Code of Practice as well as investing significantly in team training and development.
- 1.5 The revised 2023/24 Internal Audit Plan is almost complete, with the exception of six audit assignments, five of which are nearing completion and one of which has been paused because of other priorities. More specifically, in relation to the five audit assignments nearing completion, one (Risk Management) is at Draft Report stage and due to be finalised this week, three (User Access Levels, Regulated Procurement and Reconciliation Framework) will be at Draft Report stage imminently; and one (UKSPF) is nearing the end of fieldwork stage. In relation to progress towards delivering the 2024/25 Internal Audit Plan, 15 (45.5%) of the 33 individual audit assignments and 4 (80%) of the 5 formal follow-ups within it have commenced and are at various stages of the internal audit process. For further information in relation to progress towards delivering the 2023/24 and 2024/25 Internal Audit Plans and the assignments within them, see Appendix A and Appendix B respectively.

2.0 Conclusions

- 2.1 The revised 2023/24 Internal Audit Plan is almost complete, with the exception of six audit assignments, five of which are nearing completion and one of which has been paused because of other priorities. Updates towards delivering those assignments will be submitted to the Standards, Audit and Risk Committee until their completion, along with further updates towards delivering the 2024/25 Internal Audit Plan.

List of Appendices

- A. 2023/24 Internal Audit Plan – Progress Report
- B. 2024/25 Internal Audit Plan – Progress Report

Report Contact:

Pamela Redpath

Service Manager – Audit & Risk Management Services

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2023/24 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Complete / S,A&R Committee Date	
2023/24 INTERNAL AUDIT PLAN		Proposed Coverage			Status 23/05/24	Status 13/02/25
Governance Reviews						
Plan for Fife	Review of the governance arrangements in place to support delivery of the new Plan for Fife, including performance management and reporting arrangements.				Planning	Advice & Guidance
Risk Management	High level review of the Council's risk management arrangements at a corporate and service level against recognised good practice.				Planning	Draft Report Issued
Third Sector Funding	High level review of the Council's funding and governance arrangements in place for third sector against best practice principles, including the Accounts Commission's Following the Public Pound.				Reviewing	28/06/24
ICT Reviews						
User Access Levels	High level review of the appropriateness of user access levels and associated permissions for a sample of the Council's critical IT systems.				Fieldwork	Reviewing
Data Centres	Review of the arrangements in place to ensure uninterrupted service delivery at the new data centre, including security arrangements, environmental controls, incident management and disaster recovery.				Reviewing	28/06/24
Systems Reviews						
School Transport	Review of the school transport policy in place for children with additional support needs, as well as the effectiveness of supporting processes and procedures developed to help ensure compliance.				23/05/24	23/05/24
Dangerous Buildings and Public Safety	High-level review to ensure that the Council is discharging its statutory duties in relation to dangerous buildings under the Building (Scotland) Act 2003.				Draft Report Issued	28/06/24
GDPR - Data Breach Management	Review of the arrangements in place for data breach management to ensure Fife Council meets its GDPR obligations, including data breach detection, reporting, investigating and monitoring.				14/03/24	14/03/24
Discretionary Housing Payments	Review of the arrangements in place to administer Discretionary Housing Payment applications, determinations and awards in line with relevant Scottish guidance and regulations.				18/01/24	18/01/24

2023/24 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Status 23/05/24	Status 13/02/25
Procurement / Contract Reviews			
Procurement Cards	Corporate review of the internal controls in place to manage and monitor the use of procurement cards, including the authorisation of card transactions.	Fieldwork	25/11/24
Regulated Procurement	Review of governance arrangements in place to ensure regulated procurement activity complies with relevant legislation, regulations and statutory guidance, including areas of delegated procurement.	Fieldwork	Reviewing
ICT Contract Management	Review of ICT contract management arrangements to ensure that specifications are successfully delivered and, if required, remedial actions taken / escalation procedures are efficient and effective.	Draft Report Issued	30/09/24
COMIS Replacement	Ongoing advice and guidance surrounding the COMIS replacement system, including attendance at the COMIS Replacement Board.	Complete	Complete
Financial Reviews			
Devolved School Management (DSM)	Review of the Council's DSM scheme against the Scottish Government and COSLA's DSM Guidelines and supplementary Common DSM Framework.	Planning	Planning
Income Collection	Review of the income collection, recording and reconciliation arrangements in place to ensure data integrity and income maximisation for halls, centres and community use schools.	Reviewing	28/06/24
Pupil Equity Funding	Review of the framework in place to administer pupil equity funding and ensure that it is being effectively invested in line with the Pupil Equity Fund: National Operational Guidance.	18/01/24	18/01/24
Salary Overpayments	Review of Council's salary overpayments policy, processes and procedures in place to manage, monitor and mitigate salary overpayments, including recovery and write off procedures.	14/03/24	14/03/24
Reconciliation Framework	Review of the Council's reconciliation framework in place to help ensure financial integrity, including procedures, reconciliations register, timetables, responsibilities and monitoring arrangements.	Fieldwork	Reviewing
UK Shared Prosperity Fund (UKSPF)	In line with the Cabinet Office Government Functional Standards and UKSPF guidance, provide the third line of defence assurance function.	Fieldwork	Fieldwork

2023/24 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Status 23/05/24	Status 13/02/25
Contingency			
Advice and Guidance	Provision of ad-hoc support to assist services in respect of specific queries and contribute to the delivery of improvements in the Council's framework of governance, risk management and control.	Advice & Guidance	Advice & Guidance
	<ul style="list-style-type: none"> Members Expenses 	18/01/24	18/01/24
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented:		
	<ul style="list-style-type: none"> Internal Audit Report No. 83 - IT Disaster Recovery 	18/01/24	18/01/24
	<ul style="list-style-type: none"> Internal Audit Report No. 91 - Recurring Payments 	Draft Report Issued	30/09/24
	<ul style="list-style-type: none"> Internal Audit Report No. 04/22 - Information Security Management 	Fieldwork	25/11/24
	<ul style="list-style-type: none"> Internal Audit Report No. 07/22 - Gas Safety 	23/05/24	23/05/24
	<ul style="list-style-type: none"> Internal Audit Report No. 14/22 - Safeguarding 	28/09/23	28/09/23
Post Audit Reviews (PARs)	Completion of the PAR exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	23/05/24	23/05/24
External Quality Assessment Process	As part of the peer review process developed to ensure conformance with the PSIAS, deliver an external quality assessment of the internal audit service provided in another Scottish Local Authority.	Fieldwork	Draft Report Issued
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Complete	Complete

2024/25 Internal Audit Plan – Progress Report

Not Yet Commenced	Planning	Fieldwork	Reviewing	Draft Report Issued	Complete / S,A&R Committee Date
2024/25 INTERNAL AUDIT PLAN		Proposed Coverage			Status 13/02/25
Governance Reviews					
Business Continuity Planning	Review to assess the adequacy of the arrangements in place to ensure that critical services / functions can continue to be provided in the event of a major incident impacting the business.				Planning
Artificial Intelligence (AI)	Review of the AI governance framework in place to mitigate associated risks and exploit associated opportunities, including policies, procedures, training and awareness.				Not Yet Commenced
Affordable Housing Programme	Review of the governance and procurement arrangements in place for the Affordable Housing Programme to ensure Fife Council meets its related legal and best value obligations.				Not Yet Commenced
Climate	Specific coverage to be agreed with the Head of Planning, once a number of options have been considered further.				Not Yet Commenced
Plan for Fife	Further review of the governance arrangements in place to support delivery of the new Plan for Fife, including performance management and reporting arrangements.				Planning
Project Management	Review of the Council's project management arrangements to ensure the efficient and effective planning, initiation, delivery, monitoring and evaluation of the key capital and revenue projects.				Fieldwork
Partnership Working	High level review of the governance arrangements, including resource contribution policies, in place for partnerships with other local authorities to deliver a shared vision.				Not Yet Commenced
Fraud Governance	To assess the robustness of the framework in place within the Council to identify potential risks arising from fraud and the measures in place to mitigate these.				Not Yet Commenced
Corporate Governance	Review of governance assurance arrangements in place at a corporate and directorate level, including ALEO assurance, against CIPFA's Delivering Good Governance in Local Government Framework.				Fieldwork
Future Workstyles	Review of the governance, monitoring and reporting arrangements in place to support the deployment of future workstyles and ensure consistency of approach e.g. blended and flexible working.				Not Yet Commenced
ICT Reviews					
Cybersecurity	Review of the cyber incident management arrangements in place to monitor, detect, analyse, prioritise and respond to cybersecurity incidents and threats via the managed Security Operations Centre.				Fieldwork

2024/25 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Status 13/02/25
ICT Reviews (cont'd)		
Adelante	Review of the new cash receipting system, Adelante. Specific coverage to be agreed.	Planning
Liquidlogic	Review to assess the effectiveness of the deployment of the new children and adults case management system procured by the Council.	Planning
Systems Reviews		
Transition Arrangements	Review of the arrangements in place to ensure that the Council's statutory responsibilities, surrounding service users transitioning from children and families to adult services, can be evidenced through a framework of policies, procedures and working practices.	Not Yet Commenced
Assessment of Care Management	Review of the policy and supporting operating standards in place for social work assessment and review functions to ensure an individual's needs are assessed in line with national legislation, policy and guidance.	Not Yet Commenced
Festivals and Events	Review to assess the governance arrangements in place corporately to support festivals and events and ensure associated risks, including health and safety risks, are identified and mitigated.	Not Yet Commenced
Construction Design Management (CDM)	Review of the arrangements in place to ensure that the Council is adequately discharging its statutory obligations in relation to the 2015 CDM Regulations.	Not Yet Commenced
Commercial Lets	Review of the arrangements in place surrounding the letting of commercial properties and the subsequent billing and collection of income.	Planning
Health and Safety	Review of employee training records maintained to demonstrate compliance with statutory Health and Safety induction requirements.	13/02/25
Care in the Home	Contracts with, and payments to, care providers for clients' care in the home.	Not Yet Commenced
Assessors	Review of the processes and procedures introduced, following implementation of the new Evalu8 system, to ensure compliance with relevant legislation. There may be a requirement to deliver this audit in two parts.	Not Yet Commenced
Incident Management	Review of the arrangements in place to manage and monitor health and safety incidents within Education and Children's Services, including recording / reporting processes and procedures.	Not Yet Commenced
Induction	High-level review of the Council's revised induction process, developed to ensure staff have the necessary information / skills to perform their role effectively and in line with the Code of Conduct.	Not Yet Commenced

2024/25 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Status 13/02/25
Systems Reviews (cont'd)		
Attendance Management	Coverage to be agreed with the Head of HR, once ongoing developments in this area have progressed further.	Not Yet Commenced
Impact Assessments	Review of the Council's Impact Assessment process and procedures, including staff guidance, in place for committee reports.	Not Yet Commenced
Procurement / Contract Reviews		
Goods Receipting	Review of the process in place to receipt, record and issue ICT equipment, including purchase order matching and inventory recording.	Fieldwork
COMIS Replacement	Ongoing advice and guidance surrounding the COMIS replacement system, including attendance at the COMIS Replacement Board.	Ongoing
Purchase Ordering	Review of the requisition, approval and ordering arrangements in place within Oracle for non-contract spend below £5,000.	Planning
Financial Reviews		
Financial Monitoring	Review of the new methodology being rolled out to budget holders via Planning Budgeting Cloud Services (PBCS), enabling direct access to financial information (including developed pay forecasting) for monitoring and review purposes.	Not Yet Commenced
Rent Collection	Review of the processes and procedures in place to support the full and timeous collection of housing rent, including debt collection arrangements, payment options and tenant support services.	Planning
UK Shared Prosperity Fund (UKSPF)	In line with the Cabinet Office Government Functional Standards and UKSPF guidance, continue to provide the third line of defence assurance function.	Fieldwork
Audits for External Organisations		
FSLT – Membership Process	End-to-end review of the membership processes and procedures in place at FSLT, including reconciliation process, with a view to identifying areas for improvement / potential efficiencies.	Planning
Fife IJB	Should resource allow, delivery of one internal audit on behalf of the IJB.	Not Yet Commenced

2024/25 INTERNAL AUDIT PLAN (cont'd)	Proposed Coverage	Status 13/02/25
Contingency		
Advice, Guidance and Additional Audit Assignments	Provision of ad-hoc support and / or delivery of additional audit assignments to assist services in respect of specific queries and contribute to improvements in the Council's framework of governance, risk management and control.	Ongoing
Follow-up Reviews	Specific reviews undertaken by internal audit staff to provide formal assurances to management and Elected Members that recommendations previously agreed have been implemented:	
	<ul style="list-style-type: none"> Internal Audit Report No. 86 - COBIT 5 Assessment Review Process 	Fieldwork
	<ul style="list-style-type: none"> Internal Audit Report No. 93 - Mutual Repairs 	13/02/25
	<ul style="list-style-type: none"> Internal Audit Report No. 20/22 - Homelessness 	Fieldwork
	<ul style="list-style-type: none"> Internal Audit Report No. 27/22 - Lone Working 	Not Yet Commenced
	<ul style="list-style-type: none"> Internal Audit Report No. 08/23 - Community Equipment Service 	Draft Report Issued
Post Audit Reviews (PARs)	Completion of the PAR exercise whereby formal assurances are obtained from management that internal audit recommendations have been implemented.	Not Yet Commenced
PSIAS Self-assessment	To ensure conformance with the new Global Internal Audit Standards, Application Note and Code of Practice, conduct a self-assessment of the Council's Internal Audit Service against them and address any gaps identified.	Ongoing
Specific Investigations	To respond to requests for advice and assistance as required in respect of cases of suspected fraud, corruption or malpractice.	Ongoing

13 February 2025

Agenda Item No. 6

Risk Management Update

Report by: Pamela Redpath, Service Manager - Audit and Risk Management Services

Wards Affected: All

Purpose

The purpose of this report is to provide Standards, Audit and Risk Committee with an update on:

- The Strategic Risk Register, including the level of residual risk the Council is exposed to as of 22 January 2025.

Recommendation(s)

Standards, Audit and Risk Committee is asked to:-

1. note the level of residual risk that the Council is exposed to as of 22 January 2025;
2. approve the Council's Strategic Risk Register (Appendix A); and
3. note that further updates on Risk Management arrangements will be provided in line with the approved Policy and Strategy document.

Resource Implications

In addition to the central Risk Management Team, responsibilities surrounding risk management activity are Council-wide. Existing resource has been, and will continue to be, utilised for risk management activity.

Legal & Risk Implications

If the Council does not have robust risk management arrangements in place, including a Risk Management Policy, Strategy and risk registers, its ability to effectively monitor, manage and mitigate risks and make sound, informed decisions may be impacted. This could lead to, amongst other things, non-compliance with legislation and regulation, legal and financial penalties, the inability to identify and exploit opportunities and the inability to achieve its objectives and deliver better outcomes for Fife.

Impact Assessment

An EqIA has not been completed because the changes to the Strategic Risk Register do not require it.

Consultation

Members of the Corporate Risk Management Strategy Group (RMSG) and Directorate Leadership / Management Teams have been actively involved, in the continuous review and management of the Council's Strategic Risk Register. The Council Executive Team has also been consulted on and agreed the Strategic Risk Register.

1.0 Background

- 1.1 The Strategic Risk Management Update, presented to Standards, Audit and Risk Committee on 18 January 2024, contained a copy of the Council's new Strategic Risk Register. The register, which contains 17 risks, was approved following a collaborative, Council-wide risk review between May to December 2023.
- 1.2 The risk appetite levels for each of the 17 strategic risks were then set by the RMSG, agreed by the CET and communicated to the Standards, Audit and Risk Committee for approval in the last Risk Management Update on 30 September 2024.
- 1.3 The risks in the Council's new Strategic Risk Register and the internal control frameworks in place to mitigate them are monitored, reviewed and assessed on a continuous basis.

2.0 Strategic Risk Register

- 2.1 The Strategic Risk Register contains risks of a strategic nature that, if they came to fruition, would impact on the overall delivery of Council objectives as well as the achievement of better outcomes for the Fife community and ultimately the shared Fife Partnership vision of A Fairer Fife.
- 2.2 The likelihood of the strategic risks coming to fruition and the level of impact if they do is dependent on a number of factors, including how well the Council is effectively monitoring, managing and mitigating them.
- 2.3 The Strategic Risk Register for the Council contains the following 17 strategic risks.

Risk Code	Risk Title
FC001	ICT Failure
FC002	Increased Inequality
FC003	Health Deterioration
FC004	Educational Inequality / Widening Attainment Gap
FC005	Roads and Transportation Infrastructure Failure
FC006	Loss of Key Buildings
FC007	Inclusive and Sustainable Economic Growth in Fife
FC008	Failure to Address Climate Change
FC009	Poor Corporate Governance and Leadership
FC010	Elected Members - Failure to comply with Council Governance and Code of Conduct
FC011	Inability to Ensure Public Safety and Protection
FC012	Financial Instability
FC013	Failure to Effectively Discharge Statutory Health and Safety Obligations
FC014	Workforce Challenges
FC015	Ineffective Information Governance
FC016	Ineffective Transformational Change Agenda / Strategic Planning
FC017	Legal and Regulatory Compliance Failure

- 2.4 A full risk description for each risk is detailed in the Strategic Risk Register at Appendix A along with other key pieces of related information, including the inherent risk score (uncontrolled), the control framework in place to mitigate the risk, the residual risk score (with the effectiveness of mitigating internal controls having been considered) and the target risk score (when all possible internal controls are in place and fully effective).

- 2.5 The risk scores are arrived at utilising a combination of the Risk Likelihood Matrix and the PESTELO Risk Impact Assessment Matrix, which is summarised below.

Political / Reputational

Economic / Financial / Security & Equipment

Social Impact / Safety of Staff & Clients

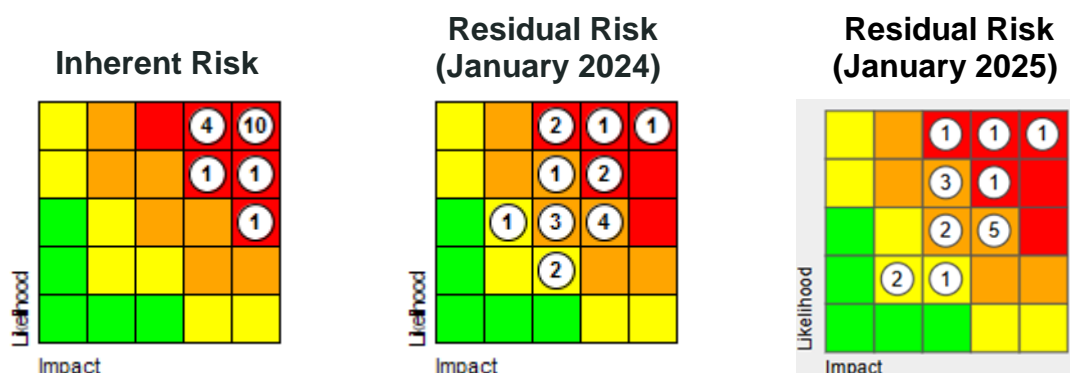
Technological / Business or Service Interruption

Environmental

Legal / Statutory Obligations

Organisational / Staffing & Competence

- 2.6 Utilising the PESTELO model helps to ensure consistency of approach when assessing risk impact and highlights where internal controls may still require to be developed, assisting management to be more focused and effective in terms of using, often limited, resource for risk mitigation.
- 2.7 The overall level of residual risk that the Council is exposed to is summarised on the Residual Risk (January 2025) 5x5 matrix below. Presented alongside the Inherent Risk 5x5 matrix and the January 2024 Residual Risk matrix, the effectiveness of the control frameworks in place to mitigate the risks is evident. In overall terms, the matrices show that, as a result of the controls in place, the Council's risk exposure has reduced over time. In January 2024, the 17 high inherent risks had reduced to 6 high, 8 medium and 3 low risks. By 2025, the Council's overall risk exposure had reduced further to 4 high, 10 medium and 3 low risks.



Key:

Insignificant (1 – 3)	Low (4 – 6)	Medium (8 – 12)	High (15 – 20)
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- 2.8 More specifically, the residual risk scores for 12 of the strategic risks have remained the same, 4 have reduced and one has increased. Whilst 5 risk scores have changed, only 2 of those have moved from one risk level to another i.e. from high to medium risk. The table below provides a high-level summary of the residual risk scores for each of the risks in the Strategic Risk Register on 18 January 2024 and 22 January 2025 and, utilising arrows in addition to the risk scores, illustrates the key changes. All changes made to the Council's Strategic Risk Register since January 2024, including the control frameworks in place to mitigate the risks, have been highlighted in bold at Appendix A.

Strategic Risks: High-level Summary of Residual Risk Scores

Risk Level (Residual Risk Score)	18 January 2024		22 January 2025		Change
	Strategic Risk Code & Title	Residual Risk Score (Likelihood x Impact)	Strategic Risk Code & Title	Residual Risk Score (Likelihood x Impact)	
Low (4 - 6)	FC009 - Poor Corporate Governance & Leadership	6 (3x2)	FC009 - Poor Corporate Governance & Leadership	4 (2x2)	↓
	FC010 - Elected Members - Failure to comply with Council Governance and Code of Conduct	6 (3x2)	FC010 - Elected Members - Failure to comply with Council Governance and Code of Conduct	4 (2x2)	↓
	FC017 - Legal and Regulatory Compliance Failure	6 (3x2)	FC017 - Legal and Regulatory Compliance Failure	6 (2x3)	↔
Medium (8 - 12)	FC001 - ICT Failure	12 (3x4)	FC001 - ICT Failure	12 (3x4)	↔
	FC004 - Educational Inequality / Widening Attainment Gap	12 (4x3)	FC004 - Educational Inequality / Widening Attainment Gap	12 (4x3)	↔
	FC005 - Roads and Transportation Infrastructure Failure	9 (3x3)	FC005 - Roads and Transportation Infrastructure Failure	9 (3x3)	↔
	FC006 - Loss of Key Buildings	12 (3x4)	FC006 - Loss of Key Buildings	12 (3x4)	↔
			FC007 - Failure to Achieve Inclusive and Sustainable Economic Growth in Fife	12 (3x4)	↓
	FC011 - Inability to Ensure Public Safety & Protection	12 (3x4)	FC011 - Inability to Ensure Public Safety & Protection	12 (3x4)	↔
	FC012 - Financial Instability	9 (3x3)	FC012 - Financial Instability	12 (4x3)	↑
	FC013 - Failure to Effectively Discharge Statutory Health and Safety Obligations	12 (3x4)	FC013 - Failure to Effectively Discharge Statutory Health and Safety Obligations	12 (3x4)	↔
	FC014 - Workforce Challenges	9 (3x3)	FC014 - Workforce Challenges	9 (3x3)	↔
High (15 - 25)			FC016 - Ineffective Transformational Change Agenda/Strategic Planning	12 (4x3)	↓
	FC002 - Increased Inequality	20 (5x4)	FC002 - Increased Inequality	20 (5x4)	↔
	FC003 - Health Deterioration	15 (5x3)	FC003 - Health Deterioration	15 (5x3)	↔
	FC007 - Failure to Achieve Inclusive and Sustainable Economic Growth in Fife	16 (4x4)			
	FC008 - Failure to Address Climate Change	25 (5x5)	FC008 - Failure to Address Climate Change	25 (5x5)	↔
	FC015 - Ineffective Information Governance	16 (4x4)	FC015 - Ineffective Information Governance	16 (4x4)	↔
	FC016 - Ineffective Transformational Change Agenda/Strategic Planning	15 (3x5)			

Key:

↓ Reduced level of risk compared to January 2024	↔ No change to level of risk compared to January 2024	↑ Increased level of risk compared to January 2024
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3.0 Risk Appetite

- 3.1 The last Risk Management Update, presented to Standards, Audit and Risk Committee on 30 September 2024, contained the risk appetite levels, including risk category (i.e. opposed, minimal, cautious, mindful and enterprise) and risk appetite zones (i.e. Opportunity, Warning and Optimal zones) for each strategic risk. The Council aims to operate, where possible, within the Optimal risk zones. The definitions for each of the categories and risk appetite zones are detailed at Section 6.0 of the Risk Management Policy and Strategy document. An extract from the document in the form of a table containing the strategic risks with corresponding risk categories and risk appetite zones can be found at Appendix B to this report with the current residual risk scores superimposed.
- 3.2 It is recognised that risk management and the analysis of risk is subjective and that it is possible that a risk's score may move into the Warning Zone. Provided the control framework in place to mitigate the likelihood of it coming to fruition, and / or its impact if it does, is comprehensive and individual controls within it are fully effective (in terms of available resource), then there is a possibility that the risk may need to be tolerated at that level. This may also apply where the Council is obligated to take risks beyond its appetite e.g. to comply with regulation / legislation. Where a risk falls within the Opportunity Zone, there may be scope to remove internal controls, in turn increasing the risk so that it is more in line with the Optimal Zone, freeing up resource that can be used elsewhere.
- 3.3 The table below contains each strategic risk alongside its January 2025 residual risk score and corresponding Optimal Zone. It illustrates that 9 of the strategic risks are currently operating within the Optimal Zone and 8 are operating within the Warning Zone. None of the strategic risks are currently operating within the Opportunity Zone.

Risk Code	Risk Title	Residual Risk Score	Optimal Zone	Within Warning Zone?
FC001	ICT Failure	12	4 - 9	Yes
FC002	Increased Inequality	20	6 - 9	Yes
FC003	Health Deterioration	15	6 - 10	Yes
FC004	Educational Inequality / Widening Attainment Gap	12	8 - 12	No
FC005	Roads and Transportation Infrastructure Failure	9	5 - 10	No
FC006	Loss of Key Buildings	12	6 - 12	No
FC007	Inclusive and Sustainable Economic Growth in Fife	12	8 - 12	No
FC008	Failure to Address Climate Change	25	8 - 12	Yes
FC009	Poor Corporate Governance and Leadership	4	4 - 8	No
FC010	Elected Members - Failure to comply with Council Governance and Code of Conduct	4	4 - 6	No
FC011	Inability to Ensure Public Safety and Protection	12	4 - 6	Yes
FC012	Financial Instability	12	5 - 9	Yes
FC013	Failure to Effectively Discharge Statutory Health and Safety Obligations	12	4 - 6	Yes
FC014	Workforce Challenges	9	6 - 10	No
FC015	Ineffective Information Governance	16	4 - 8	Yes
FC016	Ineffective Transformational Change Agenda / Strategic Planning	12	8 - 12	No
FC017	Legal and Regulatory Compliance Failure	6	3 - 6	No

- 3.4 All strategic risks are subject to continuous review. At the RMSG meeting on 23 September 2024, risk owners were tasked with reviewing the strategic risks sitting within the Warning Zone. The aims of the exercise were to determine the effectiveness of the internal control frameworks in place to mitigate the risks and identify any additional actions that could be taken to reduce the risks, moving them closer to their Optimal Zones.

- 3.5 All risks were reviewed in line with the above, and during its meeting on 3 December 2024, the RMSG also scrutinised the 4 highest scoring risks (FC002 - Increased Inequality, FC003 - Health Deterioration, FC008 - Failure to Address Climate Change and FC015 - Ineffective Information Governance) with a view to establishing whether everything that could be done within available resources to reduce the level of risk to within the Optimal Zone, was being done. The outcome of that exercise was that it was not possible for those risks to reduce risk levels to within the Optimal Zone. Although not all internal controls, and actions aimed at reducing the level of risk, had been captured in the Ideagen risk register system for all risks, the Council was doing as much as possible within available resources to mitigate the risks. It was also recognised that many external factors can influence risk scores that cannot be controlled by the Council e.g. such as legislation / regulation.

4.0 Strategic Risk Developments

- 4.1 Steps have been taken to ensure strategic risks feature in Elected Member discussions / considerations surrounding resource decisions as part of the budget setting process. Work is also underway to ensure risk is incorporated into the Council's integrated impact assessment tool.
- 4.2 The risks included in the Strategic Risk Register are those which may impact on the Council's ability to achieve its objectives and deliver better outcomes for the individuals and businesses in the community it serves. The assessment of risk and the ability to manage it is an integral part of strategic and operational level decision making. With that in mind, risk owners are currently reviewing risk descriptions with a view to incorporating, where appropriate, how they relate to the Council's strategic change ambitions e.g. No Wrong Door.
- 4.3 Consideration will also be given to how the digital strategy may assist with capturing any additional actions across the wider Council that may not have already been taken into consideration and could positively influence the level of risk.
- 4.4 The management of risk is undertaken in the Council within an existing governance framework. To enhance the governance of risk management, the RMSG is considering appointing an appropriate Governance Group for each strategic risk that will be responsible for oversight, including ensuring that the risk is regularly reviewed, the internal control framework is adequate, and any necessary escalation is highlighted.

5.0 Conclusions

- 5.1 The risks in the Council's new Strategic Risk Register and the internal control frameworks in place to mitigate them will be monitored, reviewed, and assessed on a continuous basis going forward.
- 5.2 The level of residual risk for 8 of the strategic risks is not currently within the Council's Risk Appetite Optimal Zones and this will continue to be actively monitored by the Council via the RMSG.
- 5.3 Further developments surrounding Strategic Risk and the Council's risk management arrangements in general, driven by the formal Risk Management Improvement Plan and supplementary Roll Out Plan, will continue into 2025/26 and beyond, with progress being actively monitored by the RMSG. Updates will continue to be provided to CET and Standards, Audit and Risk Committee in line with the approved Policy and Strategy document.

List of Appendices

Appendix A - Strategic Risk Register

Appendix B - Risk Appetite

Report Contacts:

























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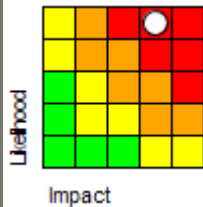
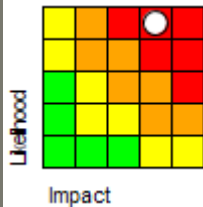
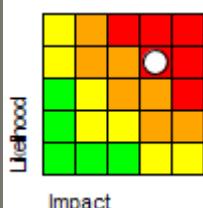
Strategic Risk Register
















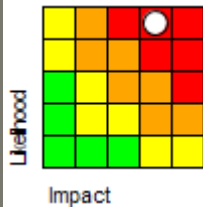
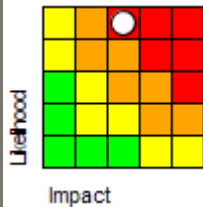
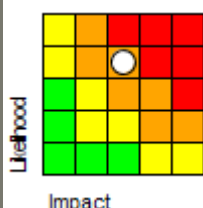
RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC001 ICT Failure		<p>As a result of:</p> <ul style="list-style-type: none"> • Misuse, Misappropriation or Mismanagement of IT. • Lack of governance/compliance with standards. • Lack of alignment to Fife Council priorities and appropriate ICT investment. • Cyber-attack or other malicious action. • Power outages. • Loss of Internet. • Fire. • Flood. • Extreme weather events. • Theft. • Environmental controls. • Hardware failure. • 3rd Party or commercial failure. <p>There is a risk that:</p> <ul style="list-style-type: none"> • A critical failure of Fife Council systems could occur & information will not be available to support service delivery. <p>Which may result in:</p> <ul style="list-style-type: none"> • Service failure. • Impact on service users. • Fines & litigation. • Loss of reputation / loss of trust. • Unplanned costs of recovery. • Data Loss. 		<p>Approach: Minimal Optimal Risk Range: 4-9</p>	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					8
MANAGED BY	Eileen Rowand	ASSIGNED TO	Charlie Anderson; Martin Kotlewski		
LAST REVIEWED	02-Dec-2024	NEXT REVIEW DUE	15-Feb-2025		
LATEST NOTE	Reviewed for approval at BTS Strategic Governance Meeting 17/12/24.			LATEST RISK NOTE DATE	02 Dec 2024















INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
BTS008	ICT/Digital Strategy	Fully Effective	
BTS010	System Resilience and Disaster Recovery	Partially Effective	
BTS022	ICT Governance Board	Fully Effective	
FCS001	F&CS Directorate Business Continuity Plans	Partially Effective	
BTS024	Contract Management	Partially Effective	
BTS021	BTS Workforce planning	Partially Effective	
BTS027	Use of Transparent and Standardised IT Process Governance Model (COBIT)	Partially Effective	
BTS029	Solutions Assurance	Fully Effective	
BTS004	Access Rights Management	Partially Effective	
BTS005	Security Incident Management	Fully Effective	
BTS013	Change Approval Boards	Fully Effective	
BTS015	Active Network and Device Monitoring	Fully Effective	
BTS016	Scottish Government Cyber Resilience Strategy	Fully Effective	
BTS033	Corporate Information & Records Management Strategy	Partially Effective	
BTS034	Patch Management Strategy	Fully Effective	
BTS035	Information Governance Working Group	Partially Effective	
RCS016	Scheme of Tender Procedures	Fully Effective	
ER006	Council Incident Management Plans	Partially Effective	
ER007	Exercising - scenario planning	Partially Effective	
EE001	E&E Directorate Business Continuity Plans	Partially Effective	
CD001	Communities Directorate Business Continuity Plans	Partially Effective	
ECS015	E&CS Directorate Business Continuity Plans	Partially Effective	
HSC023	H&SCP Directorate Business Continuity Plans	Partially Effective	
API034	Assessors Business Continuity Plan	Partially Effective	

ER008	Mandatory Emergency Resilience eLearning	Partially Effective	
BTS039	User Access and Authentication Controls	Partially Effective	
BTS040	Security of Digital and Data Assets	Fully Effective	










RISK CODE & TITLE	RISK DESCRIPTION	RISK APPETITE	
FC002 Increased Inequality	<p>As a result of:</p> <ul style="list-style-type: none"> Negative consequences of long-term social and economic change. Inability to address educational inequality. Impact of welfare, fiscal and monetary policy and other relevant policy as it affects individuals and families' income. Impact of health and wellbeing challenges on already vulnerable people and families. The continuing cycle of poverty. Impact of Scottish Index of Multiple Deprivation (SIMD). Increasing costs of living. Homelessness. Increased risks associated with protected characteristics. Not giving every child, the best start in life. Not enabling children, young people and adults to maximise their capabilities and have control over their lives. Failure to create fair employment and good work for all. Failure to ensure a healthy standard of living for all. Not creating and developing healthy and sustainable places and communities. Not strengthening the role and impact of ill health prevention. <p>There is a risk that:</p> <ul style="list-style-type: none"> The Inequality gap will widen. <p>Which may result in:</p> <ul style="list-style-type: none"> An increase in poverty rates. An increase in child poverty. Reduced incomes for those already in poverty. An increase in demand for some services including housing, social work, education, advice and rights support, emergency financial assistance, employability and environmental enforcement. Increase in financial destitution requests, mental health (S12 / S21 payment). Increased levels of unsustainable debt in the population. Health inequalities. Increases in specific aspects of poverty including housing, fuel, food, period etc. Fracturing of social cohesion within some communities. Increase in processing times for emergency financial and social support. Educational inequalities. 	<p>Approach: Mindful Optimal Risk Range: 6-9</p>	
		INHERENT RISK MATRIX	INHERENT RISK SCORE
			20
		RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
			20
		TARGET RISK MATRIX	TARGET RISK SCORE
			16

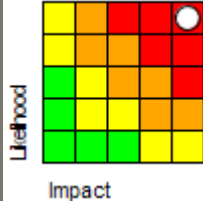
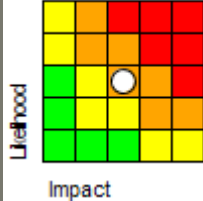
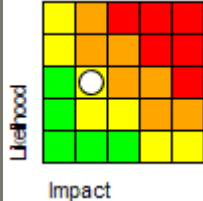
MANAGED BY	Michael Enston	ASSIGNED TO	Paul Vaughan
LAST REVIEWED	26-Nov-2024	NEXT REVIEW DUE	15-Feb-2025
LATEST NOTE	No change to score. New control added for food strategy.		LATEST RISK NOTE DATE 20 Sep 2024
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
BE009	Fife Economic Strategy (2023-2030)	Partially Effective	
ECS003	Fife Children's' Service Plan	Partially Effective	
CN006	Area Based Anti-Poverty Action Plan	Partially Effective	
CN007	Fuel Poverty Action Plan	Partially Effective	
CN008	Child Poverty Action Plan & Governance	Partially Effective	
CN009	Winter Cost of Living Plan	Partially Effective	
CN010	Community Recovery Fund	Partially Effective	
ECS004	E&CS Directorate Improvement Plan (2023-2026)	Partially Effective	
HS005	Local Housing Strategy (2022-2027)	Partially Effective	
CN019	Local Community Plans	Partially Effective	
BE019	Community Wealth Building Strategy (agreed areas where B&E are lead for certain actions).	Partially Effective	
HSC024	Social Work Processes and Procedures	Partially Effective	
CN033	Food Strategy	Partially Effective	











RISK CODE & TITLE	RISK DESCRIPTION	RISK APPETITE	
FC003 Health Deterioration	<p>As a result of:</p> <ul style="list-style-type: none"> • Inequality / Poverty Risk. • Local Economy Risk. • Increasing morbidity, as a result of obesity, alcohol & drug misuse, & mental ill-health. • Poor housing access & conditions. • Ageing population & increase in complex health needs. • Impact of welfare, fiscal and health policy and other relevant policy as it affects individuals and families' health. • Longer term impacts of pandemic on mental & physical health. • Lack of investment in mental health services. • Increasing Cost of Living. • Not giving every child, the best start in life. (Marmot report) • Not enabling children, young people and adults to maximise their capabilities and have control over their lives. (Marmot report) • Failure to create fair employment and good work for all. (Marmot report) • Not ensuring a healthy standard of living for all. (Marmot report) • Not creating and developing healthy and sustainable places and communities. (Marmot report) • Not strengthening the role and impact of ill health prevention. (Marmot report) <p>There is a risk that:</p> <ul style="list-style-type: none"> • Public health outcomes do not improve. • Health inequalities increase. <p>Which may result in:</p> <ul style="list-style-type: none"> • Increased demand on intensive & expensive acute partnership services, such as adult social work and social care. • Increased requests for assessments (e.g. Health, Social Work, NHS, CARF etc.) / limited workforce to meet requests. • Increased costs to deliver NHS services. • People in Fife not living as full a life as possible. • Alcohol & drug related deaths remain at similar levels. • Lower participation in community life & leisure activities. • Increase in mental illness. • Increased rates of stress. • Increased suicide rates. • Increased illness due to poor diets. 	<p>Approach: Mindful Optimal Risk Range: 6-10</p>	
		INHERENT RISK MATRIX	INHERENT RISK SCORE
			20
		RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
			15
		TARGET RISK MATRIX	TARGET RISK SCORE
			12




	<ul style="list-style-type: none"> Increased illness due to poor living conditions. Increased widening in mortality rates and life expectancy between most and least deprived communities. 			
MANAGED BY	Michael Enston	ASSIGNED TO	Paul Vaughan	
LAST REVIEWED	26-Nov-2024	NEXT REVIEW DUE	15-Feb-2025	
LATEST NOTE	No change to risk score. Added control for food strategy.		LATEST RISK NOTE DATE	20 Sep 2024
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE		EFFECTIVENESS IN RELATION TO THIS RISK	
FM022	Monitor School Meal Uptake		Partially Effective	
FM024	Enhance attractiveness and perception of school meals		Partially Effective	
ECS003	Fife Children's' Service Plan		Partially Effective	
CN011	Community Safety Strategy		Partially Effective	
HS005	Local Housing Strategy (2022-2027)		Fully Effective	
CN012	Physical Activity and Sport Strategy		Partially Effective	
CN013	Fife Alcohol and Drug Partnership Strategy		Partially Effective	
HSC021	Mental Health Strategy (H&SCP)		Partially Effective	
HSC025	Suicide Prevention Strategy		Partially Effective	
HSC026	Violence Against Women Strategy		Partially Effective	
CN030	Public Health Strategy		Partially Effective	
CN031	Director of Public Health Annual Report		Partially Effective	
CN032	Obesity and Diabetes Pathway		Partially Effective	
CN033	Food Strategy		Partially Effective	




















RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC004 Educational Inequality / Widening Attainment Gap		<p>As a result of:</p> <ul style="list-style-type: none"> Increasing poverty / impact of poverty on families. Non-attendance at school. Disengagement from school – lack of meaningful participation. Increasing Additional Support Needs (ASN), in particular related to family problems, mental health and increased distressed behaviour. A changing profile of children and young people in care or carers. Not having early intervention at the right time. Workforce planning challenges related to recruitment and retention of teachers/support staff. Not targeting limited resources effectively to address need. Insufficient infrastructure (e.g. digital devices and broadband). Funding Policy - short term funding commitments for long term interventions. An unsafe environment, including violence and aggression related incidents against pupils and staff. Increased bullying in schools, including via social media. Schools being closed (fire, flood, weather events). <p>There is a risk that:</p> <ul style="list-style-type: none"> Young people won't achieve the educational attainment and achievement outcomes they are capable of, nor go on to achieve or sustain positive post school destinations. <p>Which may result in:</p> <ul style="list-style-type: none"> Reduced opportunities for achieving a positive post-school destination. A significant equity gap. Increased rates in structural unemployment. Reduced life chances. Children and families more likely to remain in a cycle of poverty. A negative impact on health & wellbeing for those children. A negative impact on community health & wellbeing. Not achieving the 4 capacities as defined by Curriculum for Excellence (CfE). 		Approach: Mindful Optimal Risk Range: 8-12	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					20
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					9
MANAGED BY	Donald Macleod		ASSIGNED TO	Karen Hamilton; Sheila Hastie; Shelagh McLean	
LAST REVIEWED	10-Sep-2024		NEXT REVIEW DUE	15-Nov-2025	
LATEST NOTE	No change to score.			LATEST RISK NOTE DATE	10 Sep 2024

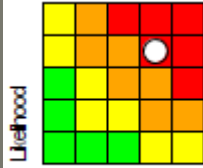
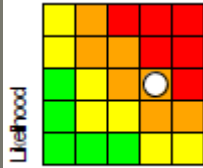
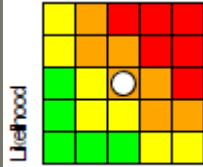
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
ECS003	Fife Children's' Service Plan	Partially Effective	
ECS004	E&CS Directorate Improvement Plan (2023-2026)	Partially Effective	
ECS005	National Improvement Framework for Schools	Partially Effective	
ECS006	Learning with Care Strategy	Partially Effective	
BE020	Opportunities Fife Partnership Funding & Commissioning Framework	Partially Effective	
ECS016	Implementation of European Foundation Quality Management (EFQM)	Partially Effective	
ECS017	School Improvement Plans	Partially Effective	
ECS020	Strategic Equity Fund/Planning	Partially Effective	
ECS021	Health and Wellbeing Strategy implementation	Partially Effective	








RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC005 Roads and Transportation Infrastructure Failure		<p>As a result of:</p> <ul style="list-style-type: none"> • Insufficient budget allocation to allow proactive maintenance activities to be undertaken. • Failure to achieve target budget spends. • Lack of carriageway revenue maintenance. • Lack of condition survey resources to carry out regular inspections to meet service targets. • Deterioration of highways, lighting, bridges, marine, harbour & seawall infrastructure through lack of financial investment. • Failure to respond appropriately to routine weather warnings. • Extreme weather/climate events exceeding service readiness. <p>There is a risk that:</p> <ul style="list-style-type: none"> • Deterioration leading to unsafe Roads & Transportation infrastructure. • Fife Council fails in its legislative obligations. <p>Which may result in:</p> <ul style="list-style-type: none"> • Road closures. • Injury or harm to individuals. • Increase in public liability claims and uninsurable risks. • Legal financial penalties. • Impact on tourism if public realm is seen as 'run down'. • Impact on the Fife Economy. • Reputational damage. 		Approach: Cautious Optimal Risk Range: 5-10	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					9
				TARGET RISK MATRIX	TARGET RISK SCORE
					6
MANAGED BY	Carol Connolly	ASSIGNED TO	Andrew Beveridge; Alistair Donald; John Mitchell		
LAST REVIEWED	14-Nov-2024	NEXT REVIEW DUE	15-May-2025		
LATEST NOTE	The risk score was revised to include technological impact scores not previously considered when scoring this risk with the PESTELO model.			LATEST RISK NOTE DATE	26 Jun 2024

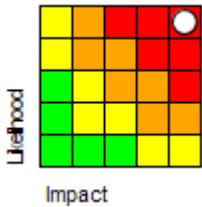
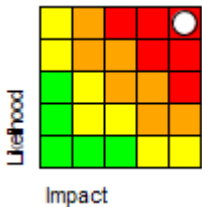
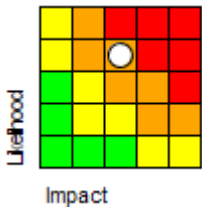
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
RT053	Coastal Maintenance	Partially Effective	
RT001	Implementation of roads related maintenance strategies, policies and standards	Partially Effective	
RT002	Annual programme of transportation related maintenance	Partially Effective	
RT003	Capital Bridge Strengthening Programme	Partially Effective	
RT004	Delivering and maintaining the Roads Asset Management Plan within budget constraints.	Partially Effective	
RT067	'Well-Managed Highway Infrastructure - A Code of Practice' (October 2016) compliance	Partially Effective	
RT068	Monthly review of capital budget for 7 area roads programme	Partially Effective	
FS012	Capital Investment Plan	Partially Effective	
RT069	Infrastructure Inspection Regime	Fully Effective	
RT070	Annual Review of Roads Condition Indicators (RCI)	Fully Effective	























RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC006 Loss of Key Buildings		<p>As a result of:</p> <ul style="list-style-type: none"> • Failure to invest in existing non-domestic land and buildings. • Lack of property maintenance. • Insufficient budget allocation to allow proactive annual maintenance activity to be undertaken at all buildings. • Lack of resources to undertake regular condition surveys to maintain good quality data for non-domestic land and buildings, to support prioritisation for works within limited budget. • Extreme weather events. • Fire. • Flood. • Terrorist attack. • Lack of building security. • Power outages and loss of utilities. <p>There is a risk that:</p> <ul style="list-style-type: none"> • Increasing number of repairs are delivered on an emergency basis leading to building closure. • We lose buildings from which Fife Council services are provided in support of corporate objectives. <p>Which may result in:</p> <ul style="list-style-type: none"> • Closure of building. • Increased works costs. • Increased insurance claims/premiums and uninsurable risks. • Impact on education. • Impact on service delivery. • Impact on tourism if public realm is seen as 'run down'. • Reputational damage. 		Approach: Cautious Optimal Risk Range: 6-12	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					16
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					8
MANAGED BY	Carol Connolly	ASSIGNED TO	Yvonne Gillespie; Alan Paul		
LAST REVIEWED	18-Dec-2024	NEXT REVIEW DUE	15-Mar-2025		
LATEST NOTE	Technological impact score updated to insignificant (previously not scored). Environmental impact score amended from major to moderate, reflecting the anticipate impact from the loss of a key building, rather than the loss of multiple buildings at the one time.			LATEST RISK NOTE DATE	18 Dec 2024

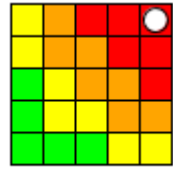
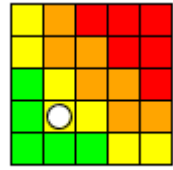
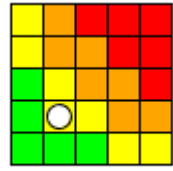
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
FCS001	F&CS Directorate Business Continuity Plans	Partially Effective	
PS019	Fire Prevention Systems	Partially Effective	
FS012	Capital Investment Plan	Partially Effective	
HR013	Fire Strategy & Action Plan	Partially Effective	
PS022	Property Asset Register (TF Cloud)	Partially Effective	
PS023	Property Services Planned Preventative Maintenance	Partially Effective	
HR033	CONTEST Awareness Training	Partially Effective	
FM046	Access to Fife Council Buildings	Partially Effective	
ER006	Council Incident Management Plans	Partially Effective	
EE001	E&E Directorate Business Continuity Plans	Partially Effective	
CD001	Communities Directorate Business Continuity Plans	Partially Effective	
ECS015	E&CS Directorate Business Continuity Plans	Partially Effective	
HSC023	H&SCP Directorate Business Continuity Plans	Partially Effective	
API034	Assessors Business Continuity Plan	Partially Effective	
RT074	Local Flood Risk Management Plans	Partially Effective	
RT075	Water course maintenance	Partially Effective	
PS025	Hardwire Testing Programme	Partially Effective	
PS027	Review of presence of RAAC	Partially Effective	
ARM069	Insurance Policies	Partially Effective	












RISK CODE & TITLE	RISK DESCRIPTION	RISK APPETITE	
FC007 Failure to Achieve Inclusive and Sustainable Economic Growth in Fife	<p>As a result of:</p> <ul style="list-style-type: none"> • External economic factors out with the control of Fife Council and its partners, e.g. natural disasters; pandemics; political turmoil; military conflicts; economic crises; supply chain disruption; stock market volatility; inflation and Bank of England interest rate changes; sustainable food, water, fuel and energy supplies; the impacts of climate change etc. • The ongoing impact of the UK exit from the European Union, including supply chain arrangements; trade agreements; price inflation; migration; and labour and skills shortages. • Changing business needs/demands & changing business models e.g. business skills (including up-skilling and re-skilling); digital delivery; remote working; improved productivity; fuel and energy efficiency; the transition to net zero; transportation and logistics etc. • The increasing use of modern technology, automation and artificial intelligence (AI) to drive business productivity and efficiency, often with a knock-on impact on jobs and skills. • A poorly skilled and/or motivated workforce e.g. linked to health, poverty and disability inequalities; early years development; school attainment; careers advice; further & higher education opportunities; experiential learning opportunities; re-skilling and up-skilling, employability support etc. • A lack of private sector investment at both local and national level e.g. in infrastructure; technology; research & development; the transition to net zero; workforce development (including up-skilling and re-skilling) etc. • A lack of public and private sector investment in the quality and resilience of key business infrastructure i.e. digital connectivity; transport connectivity; modern business premises; town centres; sustainable energy networks; utilities; the transition to net zero; partnership arrangements etc. • Changing consumer demands and expectations e.g. the global increase in online retail; popularity of out-of-town retail developments; demand for 'experiential' tourism; entertainment and retail offerings; digital delivery; changing expectations in relation to accommodation; hospitality and the night-time economy etc. • Competition from other parts of Scotland, the UK or abroad. <p>There is a risk that:</p> <ul style="list-style-type: none"> • The Fife economy does not achieve inclusive and sustainable growth and falls behind the performance of the rest of Scotland and the UK. <p>Which may result in:</p> <ul style="list-style-type: none"> • An increase in business closures / reduction in business start-ups. • A reduction in indigenous business growth, investment and competitiveness. • A reduced ability to attract inward business investment in Fife. • A lack of opportunities in Fife for those seeking employment, particularly our young people. • Labour market and skills shortages for businesses in Fife. • A reduction in the working age population in Fife if people have to relocate to find employment. • A demise in the standard/quality of premises and lack of modern, energy efficient, fit-for-purpose business premises. • The ongoing demise of traditional town centres / high street retail. 	<p>Approach: Mindful Optimal Risk Range: 8-12</p>	
		INHERENT RISK MATRIX	INHERENT RISK SCORE
			16
		RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
			12
		TARGET RISK MATRIX	TARGET RISK SCORE
			9

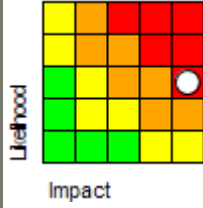
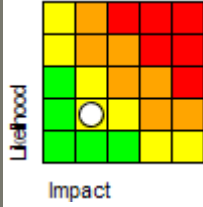
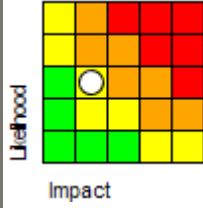
	• A failure to deliver a just transition to net zero.				
MANAGED BY	Carol Connolly	ASSIGNED TO	Morag Millar		
LAST REVIEWED	02-Dec-2024	NEXT REVIEW DUE	15-Feb-2025		
LATEST NOTE	The residual risk score was reduced from 16 to 12 in September 2024 as a result of 3 internal controls (BE005, BE020 and BE021) being added, two of which have been assessed as fully effective. The two fully effective controls changed the likelihood; therefore, the risk score has reduced accordingly.			LATEST RISK NOTE DATE	02 Dec 2024
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE			EFFECTIVENESS IN RELATION TO THIS RISK	
BE005	Effective Governance processes for Opportunities Fife Partnership (Local Employability Partnership). Regular reports and monitoring of Opportunities Fife Partnership delivery organisations.			Fully Effective	
BE009	Fife Economic Strategy (2023-2030)			Partially Effective	
BE008	Provide support to businesses to help locate in Fife, through Fife Council Economic Development activities			Partially Effective	
BE016	Business Gateway Fife supporting Indigenous Growth			Partially Effective	
BE017	Region Economic Partnerships and Investment			Partially Effective	
BE020	Opportunities Fife Partnership Funding & Commissioning Framework			Fully Effective	
BE021	UK / Scottish Government Funding			Partially Effective	







RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC008 Failure to Address Climate Change		<p>As a result of:</p> <ul style="list-style-type: none"> • Climate change from carbon emissions. (mitigation) • Impacts resulting from climate emissions. (adaptation) • Lack of resources for crucial mitigation or adaptation projects. • Lack of public action. <p>There is a risk that:</p> <ul style="list-style-type: none"> • Fife Council fails to meet its duties under the Climate Change (Scotland) Act and contribute towards tackling the global Climate Emergency. <p>Which may result in:</p> <ul style="list-style-type: none"> • Asset damage / shorter lifecycle of assets, especially due to flooding. • Health & safety risks, e.g. in heatwaves, snow, ice or floods landslips. • Financial costs. • Legal costs and reputational damage if perceived not to have acted or to have been otherwise liable. • Fife Council does not meet its targets to reduce carbon emissions of net zero by 2045. • Fife Council does not meet its legal obligations to adapt to the impacts of climate change. • Fife Council and the wider community do not adapt or prepare for increased frequency or severity of severe weather events. • Loss of trust in Fife Council's ability to deliver its commitments. • Impact on Transport infrastructure and ability to get around. • Increased emergency response. • Increased social and economic costs to people dealing with the fall out of climate change. • Increased environmental impacts, detrimental impact on habitats and species. 		Approach: Mindful Optimal Risk Range: 8-12	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					25
				TARGET RISK MATRIX	TARGET RISK SCORE
					12
MANAGED BY	Ken Gourlay	ASSIGNED TO	Shona Cargill; Pam Ewen; Ross Spalding		
LAST REVIEWED	15-Nov-2024	NEXT REVIEW DUE	15-Feb-2025		
LATEST NOTE	Risk remains. Further assessment being undertaken as part of Climate Fife strategy Risk & Vulnerability assessment. Due by March 2025			LATEST RISK NOTE DATE	16 Aug 2024

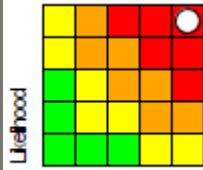
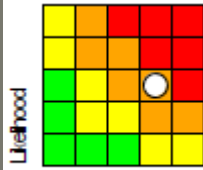
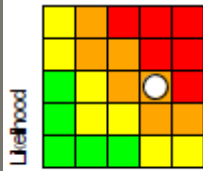
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
BE009	Fife Economic Strategy (2023-2030)	Partially Effective	
RT054	Implement 6 Year Programme of Local Flood Risk Management Plans	Fully Effective	
HS005	Local Housing Strategy (2022-2027)	Partially Effective	
CN027	Fife Allotment and Community Food Strategy	Partially Effective	
RT073	Local Transport Strategy for Fife (2023-2033)	Partially Effective	
EBS019	Zero Waste Fife (2018-2028)	Partially Effective	
PL015	Local Development Plan	Partially Effective	
CN028	Forest and Woodland Strategy (2013-2018)	Fully Effective	
CN029	Local Biodiversity Action Plan (2013-2018)	Fully Effective	
PR018	Fife Air Quality Strategy (2021-2025)	Partially Effective	
RT074	Local Flood Risk Management Plans	Partially Effective	
RT075	Water course maintenance	Partially Effective	
EBS020	Fleet Replacement Programme	Partially Effective	
PL016	Sustainable Energy and Climate Action Plan (SECAP)	Partially Effective	
PL017	Local Heat and Energy Efficiency Strategy	Partially Effective	
CD008	Communities Service Change Plans	Partially Effective	
EE002	E&E Service Change Plans	Partially Effective	
ECS018	E&CS Service Change Plans	Partially Effective	
FCS004	F&CS Service Change Plans	Partially Effective	
HSC034	H&SCP Service Change Plans	Partially Effective	
PL018	Risk and Vulnerability Assessment	Partially Effective	
PL019	Addressing Climate Change Board	Fully Effective	

RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC009 Poor Corporate Governance & Leadership		<p>As a result of:</p> <ul style="list-style-type: none"> Poor Corporate Governance e.g. Fife Council's Code of Corporate Governance (COCG) is inadequate and not consistently applied. Poor Leadership. <p>There is a risk that:</p> <ul style="list-style-type: none"> Fife Council does not behave with integrity, demonstrating a strong commitment to ethical values and respecting the rule of law. Fife Council does not ensure openness and comprehensive stakeholder engagement. Fife Council does not define outcomes in terms of sustainable economic, social and environmental benefits etc. per the Delivering Good Governance in Local Government. <p>Which may result in:</p> <ul style="list-style-type: none"> Poor Culture. Staff being unaware of the Code of Corporate Governance and of legislative and regulatory obligations and a changed policy environment. Insufficient assurance from the Chief Executive in signing off annual accounts. Fife Council being non-compliant with applicable legislation or regulation. Negative impact on service delivery and service users Negative impact on resources / financial collapse. Reputational damage / loss of trust in Fife Council. Potential for legal action against Fife Council or other challenges to processes & decisions. 		<p>Approach: Minimal Optimal Risk Range: 4-8</p>	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					4
				TARGET RISK MATRIX	TARGET RISK SCORE
					4
MANAGED BY	Eileen Rowand		ASSIGNED TO	Lindsay Thomson	
LAST REVIEWED	13-Jan-2025		NEXT REVIEW DUE	15-May-2025	
LATEST NOTE	<p>The residual risk score has reduced from 6 to 4 as a result of 4 existing internal controls (LD014, LD017, LD022, LD023) being marked as fully effective. The revised scoring reflects the reduced impacts on both legal and organisational (PESTELO model) resulting from the implementation of the controls.</p>			LATEST RISK NOTE DATE	02 Dec 2024













INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
LD012	COSLA Membership and participation	Fully Effective	
LD013	Horizon Scanning	Fully Effective	
LD014	Committee Report Governance	Fully Effective	
LD015	Continuing Professional Development	Fully Effective	
LD016	Knowledge Management	Partially Effective	
LD017	ALEO Governance Maturity Matrix	Fully Effective	
LD018	Code of Corporate Governance Framework	Fully Effective	
LD022	Fife Council ALEO Governance Framework	Fully Effective	
LD023	Annual Governance Process	Fully Effective	
LD024	Corporate Governance Group	Fully Effective	
HR046	OPM Leadership Development Programme	Partially Effective	





















RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC010 Elected Members - Failure to comply with Council Governance and Code of Conduct		<p>As a result of:</p> <ul style="list-style-type: none"> Lack of knowledge and understanding of, or adherence to, Fife Council's governance arrangements and / or the external regulatory environment applicable to elected members. e.g. the Standards Commission for Scotland Councillors' Code of Conduct and associated guidance and advice notes and Fife Council's Member Officer Protocol . <p>There is a risk that:</p> <ul style="list-style-type: none"> The expected high standards of conduct as supported by the Code's key principles of duty, selflessness, integrity, objectivity, accountability, openness, honesty, leadership and respect are not consistently demonstrated. <p>Which may result in:</p> <ul style="list-style-type: none"> Ineffective decision making. Sanctions against individual elected members (by Standards Commission). Reputational damage (Fife Council & individual member). By elections and associated costs. 		<p>Approach: Minimal Optimal Risk Range: 4-6</p>	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					15
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					4
				TARGET RISK MATRIX	TARGET RISK SCORE
					6
MANAGED BY	Eileen Rowand	ASSIGNED TO	Lindsay Thomson		
LAST REVIEWED	20-Sep-2024	NEXT REVIEW DUE	15-Sep-2025		
LATEST NOTE	The residual risk score has reduced from 6 to 4. None of the internal controls have changed over the last year in terms of their effectiveness, however, there have been no recent cases. As a result, the likelihood of this risk was reduced.			LATEST RISK NOTE DATE	20 Sep 2024








INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
LD006	Registers of members interests	Partially Effective	
LD002	Standards, Audit & Risk Committee monitoring arrangements	Partially Effective	
LD003	Standards Commission guidance and updates	Partially Effective	
LD004	Code of Conduct for elected members	Partially Effective	
LD005	Elected member induction process	Partially Effective	
LD007	Elected members development focus group and ongoing training programme	Partially Effective	

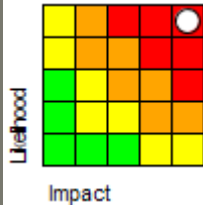
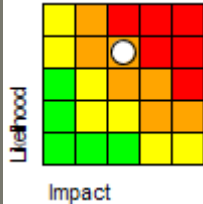
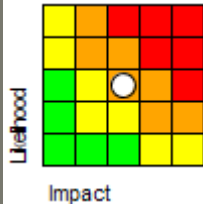

RISK CODE & TITLE	RISK DESCRIPTION	RISK APPETITE	
FC011 Inability to Ensure Public Safety & Protection	<p><u>Adults and Vulnerable Children</u> As a result of:</p> <ul style="list-style-type: none"> Budget pressures. Increasing pressure and demand on Social Work. Lack of workforce capacity to meet service demands. Failures within a 3rd sector or independent provider meaning they are unable to fulfil their obligations. Lack of resources, e.g. Housing to support individuals. Stretched managerial capacity to demonstrate compliance of ongoing robust practice. Individual error / negligence. Unable to recruit the right people with the right skills. <p><u>Serious Organised Crime</u> As a result of:</p> <ul style="list-style-type: none"> Lack of partnership working, intelligence/data not being shared. Changes in the market - moving to online buying, implications of EU exit, effects of product safety. More economic changes are associated with crime in areas that are economically challenged. Cost of living, more opportunity for Serious Organised Crime along with scams targeting vulnerable people. Illegal products, counterfeiting and scams. Illegal Immigrants, People Trafficking, Modern Slavery. Larger scale illegal disposal of waste including hazardous material. Fraud. Cyber-crime. <p><u>CONTEST</u> As a result of:</p> <ul style="list-style-type: none"> Failure to meet our obligations around implementation of the CONTEST Strategy. Staff not being aware of the signs that a vulnerable person is being radicalised (PREVENT). Failure to safeguard and support vulnerable people and stop them from becoming terrorists or supporting terrorism. (PREVENT). Failure to stop terrorist attacks happening in Fife. (PURSUE). Failure to keep the public safe by strengthening our protection against a terrorist attack in Fife so reducing our vulnerability (PROTECT). Failure to save lives, reduce harm and aid recovery quickly in the event of a terrorist attack (PREPARE). 	<p>Approach: Minimal Optimal Risk Range: 4-6</p>	
		INHERENT RISK MATRIX	INHERENT RISK SCORE
			25
		RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
			12
		TARGET RISK MATRIX	TARGET RISK SCORE
			12














<p><u>Building Safety</u> As a result of:</p> <ul style="list-style-type: none"> • Wilful Fire Raising. • Lack of investment/maintenance (Structure and Security of Buildings). • Natural Hazards, flooding, high winds etc. • Building Safety Checks, fire, water etc. (Expand wording). • Property Services various sampling programmes, maintenance schedules. • Building Standards including dangerous buildings. • Housing Maintenance Programme. • Gas maintenance checks for all Fife Council housing properties monitored by the Scottish Housing Regulator. • Utility checks for all Fife Council property. <p><u>Environmental</u> As a result of:</p> <ul style="list-style-type: none"> • Fly Tipping. • Air Pollution. • Land Contamination. • Water Contamination. • Noise Pollution. • Chemical, Biological, Radiological, Nuclear. • Severe Weather Risks, Natural Hazards, flooding, high winds etc. • Human Disease. • Food Safety. <p>There is a risk that:</p> <ul style="list-style-type: none"> • Fife Council is unable to meet its public protection and other relevant statutory duties, either discharged internally across directorates / services, and/ or via commissioned services. <p>Which may result in:</p> <ul style="list-style-type: none"> • Significant harm to individuals and communities. • Potential harm, injury, or death of service users. • Exploitation of children or adults. • Impact on Fife employees, including health, safety and wellbeing. • Legal costs & litigation. • Breach of legislation, regulation and duty of care. 		
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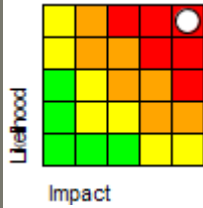
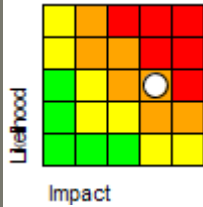
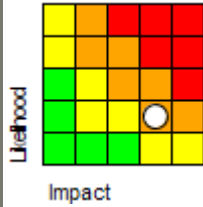
	<ul style="list-style-type: none"> • Loss of public trust in Fife Council/reputational damage. • Loss of public trust in partners, e.g. NHS or IJB. • Loss of Key Buildings. • Economic impact on Fife. • Failure to deliver key Fife Council services and Fife Council priorities. • A threat to resources and public security. • Negative feelings/perceptions of safety within their communities. 				
MANAGED BY	Ken Gourlay	ASSIGNED TO	Karen Hamilton; Nigel Kerr; Joan Lamie; James Ross; Avril Sweeney; Paul Vaughan		
LAST REVIEWED	17-Nov-2023	NEXT REVIEW DUE	15-Feb-2024		
LATEST NOTE	Risk developed as part of Strategic Risk Review 2023. New scoring reflects the use of PESTELO model to assess risk impacts.			LATEST RISK NOTE DATE	17 NOV 2023
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE			EFFECTIVENESS IN RELATION TO THIS RISK	
BTS016	Scottish Government Cyber Resilience Strategy			Partially Effective	
ECS003	Fife Children's' Service Plan			Partially Effective	
HS005	Local Housing Strategy (2022-2027)			Partially Effective	
ECS007	Chief Officers Public Safety Group (COPS)			Fully Effective	
ECS008	Workforce Resilience/Planning			Partially Effective	
ECS009	Commissioning Practice			Partially Effective	
ECS012	Initiation of huddles to ensure capacity can meet demand			Fully Effective	
ECS013	Child Protection Committee			Partially Effective	
ECS014	Adult Support and Protection Committee			Fully Effective	
CN020	Fife Council CONTEST Group			Fully Effective	
CN021	Multi-Agency Fife CONTEST GROUP			Fully Effective	
HR033	CONTEST Awareness Training			Partially Effective	










RCS010	Whistleblowing Policy	Partially Effective	
RCS016	Scheme of Tender Procedures	Partially Effective	
FM046	Access to Fife Council Buildings	Partially Effective	
HS007	CONTEST - Information on fife.gov and Fife Council intranet	Fully Effective	
HS008	Single Point of Contact (SPOC) for CONTEST	Fully Effective	
FM047	Bomb threats and suspicious packages checklist	Partially Effective	
ER006	Council Incident Management Plans	Partially Effective	
HS009	Prevent Multi Agency Panel (PMAP)	Fully Effective	
PR019	Fife Council Environmental Vandalism Strategy 2022-2024	Partially Effective	
PR020	Dangerous Buildings Processes and Procedures	Partially Effective	
PR021	Licensing and Inspection of HMO's and Short Term Lets	Partially Effective	
PR022	Licensing (Events and Public Safety)	Partially Effective	
PR023	Sampling Programmes covering food, water, air etc	Partially Effective	
PR024	Contaminated Land Strategy	Fully Effective	
PR025	Air Quality Strategy and Action Plans	Fully Effective	
PR026	Joint Health Protection Plan	Partially Effective	
PR027	Service Delivery Plan - Environmental Health (Food and Workplace Safety)	Partially Effective	
PR028	Building Standards Framework - Building Standards Verification and Certification	Fully Effective	
ER009	Resilience Policy and Framework	Partially Effective	
HS010	Single Point of Contact (SPOC) for Serious Organised Crime	Fully Effective	
PRO006	Financial Governance surrounding Procurement	Fully Effective	

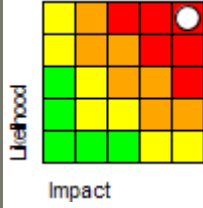
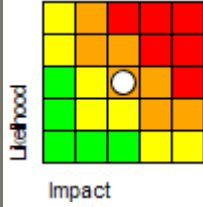
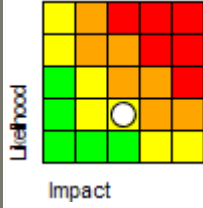
HSC027	Public Protection Committees	Partially Effective	
HSC028	Committee Sub Groups	Fully Effective	
HSC029	Chief Officer of Public Safety Meetings (COPS)	Fully Effective	
HSC031	Sub Group and National Group Connections	Fully Effective	
HSC032	Single and Multi-Agency Activity Audits	Fully Effective	
HSC033	Scrutiny Committee Reporting Process	Fully Effective	
HSC035	Workforce Action Plan	Partially Effective	















RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC012 Financial Instability		<p>As a result of:</p> <ul style="list-style-type: none"> Inadequate funding for Plan for Fife opportunities including our statutory responsibilities. Unplanned expenditure. Savings or efficiencies not being delivered. Increased demand for services. Challenging Economic Environment – Inflation, interest rates, supply chains. Impact of Government Policy on Funding. Impact of Government policy on ability to generate income e.g. Council Tax freeze, rent cap. Poor corporate governance and leadership. <p>There is a risk that:</p> <ul style="list-style-type: none"> Fife Council's Financial sustainability is compromised. Financial Collapse. <p>Which may result in:</p> <ul style="list-style-type: none"> Fife Council - and its partners - fail to deliver Plan for Fife ambitions. Ability to deliver Fife Council services. A failure to meet the needs of communities. A failure to address inequalities. Customer / Citizen dissatisfaction with Fife Council. Reputational Damage. Reduction of balances (reserves) to an unacceptable level. 		Approach: Cautious Optimal risk Range: 5-9	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					9
MANAGED BY	Eileen Rowand	ASSIGNED TO	Tracy Hirst; Elaine Muir		
LAST REVIEWED	11-Nov-2024	NEXT REVIEW DUE	15-May-2025		
LATEST NOTE	Likelihood score has increased to 4 due to the risk around H&SCP and other Council overspends and uncertainty around Scottish Government Settlement.			LATEST RISK NOTE DATE	11 Nov 2024
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE			EFFECTIVENESS IN RELATION TO THIS RISK	
FS006	Budget Process			Fully Effective	

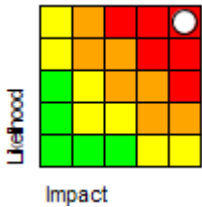
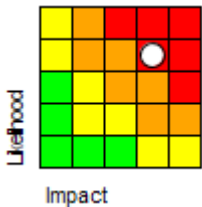
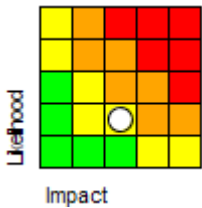
FS007	Medium Term Financial Strategy	Fully Effective	
FS008	Financial Regulations	Fully Effective	
FS009	Long Term Budget Planning Model	Partially Effective	
FS012	Capital Investment Plan	Partially Effective	
FS014	Housing Revenue Account (HRA) Business Plan	Fully Effective	
FS015	Budget Monitoring	Fully Effective	
FS018	Scenario Planning	Fully Effective	
LD018	Code of Corporate Governance Framework	Partially Effective	
FS020	Investment Strategy Group	Fully Effective	
FS021	Capital Strategy	Partially Effective	
FS022	Financial Risk Register	Fully Effective	
FS023	Reconciliation Framework and Monitoring	Fully Effective	
FS025	IJB Integration Agreement	Fully Effective	








RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC013 Failure to Effectively Discharge Statutory Health and Safety Obligations		<p>As a result of:</p> <ul style="list-style-type: none"> • Insufficient capacity to address Health & Safety as a priority. • Attitude / perception that Health & Safety is not a priority. • Lack of clarity or understanding of roles and responsibilities. • Lack of leadership & priority given to Health & Safety. • Failing to establish, update, deploy or maintain effective health and safety systems, risk identification and risk mitigation measures. <p>There is a risk that:</p> <ul style="list-style-type: none"> • Accident, injury or harm to a member of staff, service user, contractor or other 3rd party occurs. <p>Which may result in:</p> <ul style="list-style-type: none"> • Specified injury. • A fatality. • Harm. • Dangerous occurrence. • Notifiable disease. • Increased work-related stress. • Lost time / absences. • Loss of productivity. • Fines. • Regulatory investigations. • Prosecution by HSE. • Imprisonment. • Claims / litigation against Fife Council. • Legal costs for Fife Council. • Talent exiting the organisation early, and associated costs. • Reputational damage. 		Approach: Minimal Optimal Risk Range: 4-6	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					8
MANAGED BY	Ken Gourlay		ASSIGNED TO	Kirsten Bence; Sharon McKenzie; Stevie Murray; Gordon Walker	
LAST REVIEWED	11-Nov-2024		NEXT REVIEW DUE	15-Feb-2025	
LATEST NOTE	Risk reviewed by Gordon Walker & Stevie Murray on 11th November 2024. No changes made to risk scores.			LATEST RISK NOTE DATE	11 Nov 2024

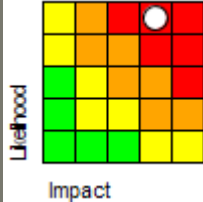
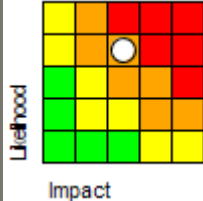
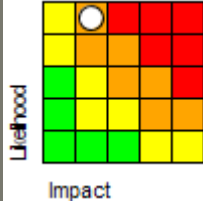
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
HR011	Council Health & Safety Guidance	Fully Effective	
HR012	Governance and Scrutiny processes	Fully Effective	
HR013	Fire Strategy & Action Plan	Partially Effective	
HR015	HR Health and Safety Procedures	Partially Effective	
HR016	Risk Assessment of work tasks and activities	Partially Effective	
HR018	Mandatory Mentally Healthy Workplace Training	Partially Effective	
HR021	Health and Safety Management Framework	Partially Effective	
HR022	Corporate Health and Safety Strategy Group (CHSSG)	Fully Effective	
HR024	Health Surveillance Programme	Partially Effective	










RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC014 Workforce Challenges		<p>As a result of: A range of factors at national and local level which combine to create a more competitive labour market and a potentially more challenging organisation to resource and develop in keeping with Fife Council's vision, such as:</p> <ul style="list-style-type: none"> National shortages in some professions and in some skills areas at levels that didn't previously exist – hospitality, social care and childcare, some teaching posts, HGV drivers, IT etc. Legislative Changes relating to UK Immigration Law. Changes in people's expectations about work and reward (CIPD report). Demographic changes - fewer economically active people looking for work. Fife Council's ageing workforce profile. Higher levels of sickness absence. Insufficient capacity to meet current and future demands. Poor wellbeing. <p>There is a risk that:</p> <ul style="list-style-type: none"> Fife Council will not have the right people in the right place at the right time. <p>Which may result in:</p> <ul style="list-style-type: none"> A failure to deliver on the Plan for Fife and its outcomes. Insufficient workforce to safely deliver critical services, including statutory services. Inability of Directorates and Services to deliver on aspects of their Directorate / Service plans, meet KPI and SPI targets. An inability to deliver organisational change well. A perpetual negative cycle of reduced staff morale, motivation and attendance. Increased number of leavers. Increased costs associated with staff vacancies / absences e.g. agency / supply staff, advertising / relocation fees. 		Approach: Mindful Optimal Risk Range: 6-10	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					9
				TARGET RISK MATRIX	TARGET RISK SCORE
					6
MANAGED BY	Eileen Rowand		ASSIGNED TO	Fiona Allan; Kirsten Bence; Jacqui Cameron; Kirsty McElroy; Sharon McKenzie; Stevie Murray; Gordon Walker	
LAST REVIEWED	11-Nov-2024		NEXT REVIEW DUE	15-May-2025	
LATEST NOTE	Risk reviewed by Gordon Walker and Stevie Murray on the 11th of November 2024. No changes to risk scores.			LATEST RISK NOTE DATE	11 Nov 2024

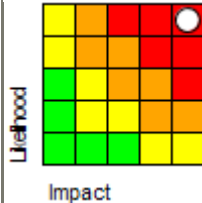
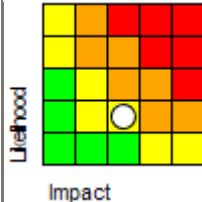
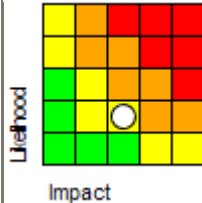
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
HR010	HR Workforce Strategy and Action Plan	Fully Effective	
HR012	Governance and Scrutiny processes	Fully Effective	
HR026	Job Evaluation Procedures and Processes	Partially Effective	
HR035	Recruitment Strategy and Agency Worker Framework	Fully Effective	
HR036	HR Policies Procedures and Legislative Checks	Partially Effective	
HR037	Workforce Youth Investment Programme	Fully Effective	
HR038	Mandatory Learning Framework	Partially Effective	
HR039	Digital Champions Programme	Partially Effective	
HR041	First Contact HR Processes	Partially Effective	
HR040	Oracle Cloud Management Information	Partially Effective	
HR042	Leadership Development	Partially Effective	
HR043	Learning Resources	Partially Effective	
HR044	Workforce Planning Process	Partially Effective	
HR045	Professionally Qualified and Resourced HR Teams	Partially Effective	






RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC015 Ineffective Information Governance		<p>As a result of:</p> <ul style="list-style-type: none"> • Human error. • Lack of effective governance. • Lack of horizon scanning. • Lack of buy in / compliance. • Lack of data driven culture in Fife Council. • Siloed approaches to data. • Inappropriate access controls to secure data. • Inappropriately / maliciously accessing data. • Ineffective and / or non-completion of training. <p>There is a risk that:</p> <ul style="list-style-type: none"> • The Council does not meet its statutory duties under GDPR and DPA, FOISA and EIR. <p>Which may result in:</p> <ul style="list-style-type: none"> • Data Breaches. • Poor information management (Confidentiality, Integrity and Availability). • Bad decision making. • Waste of resources. • Harm to individuals, including staff. • Loss of trust. • Reputational Damage. • Regulatory consequences, e.g. fines, improvement actions. 		Approach: Minimal Optimal Risk Range: 4-8	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					16
				TARGET RISK MATRIX	TARGET RISK SCORE
					6
MANAGED BY	Eileen Rowand	ASSIGNED TO	Charlie Anderson; Diarmuid Cotter; Lindsay Thomson		
LAST REVIEWED	20-Sep-2024	NEXT REVIEW DUE	15-Dec-2024		
LATEST NOTE	Risk developed as part of Strategic Risk Review 2023. New scoring reflects the use of PESTELO model to assess risk impacts. Please note that plans are in place for this risk to be reviewed imminently.			LATEST RISK NOTE DATE	17 Nov 2023

INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
BTS016	Scottish Government Cyber Resilience Strategy	Partially Effective	
BTS033	Corporate Information & Records Management Strategy	Partially Effective	
BTS035	Information Governance Working Group	Partially Effective	
LD025	Information Governance Training Modules	Partially Effective	
LD026	Information Security Policy, Procedures and Guidance	Partially Effective	
LD027	Data Protection Policy, Procedures and Guidance	Partially Effective	
COS002	Information Request Policy, Procedures and Guidance	Partially Effective	

RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC016 Ineffective Transformational Change Agenda / Strategic Planning		<p>As a result of:</p> <ul style="list-style-type: none"> Increasing pressures from Cost of Living Crisis. Increasing demand for services. Being unable to identify and agree significant, viable change options for senior officer and Elected Member agreement. Insufficient resources being available to deliver the agreed change programme, including the skills and capacity of staff. Insufficient programme / project planning and monitoring arrangements. Lack of partnership buy in. Demographic trajectory (increase in older people and changes in needs as a consequence). Sector reorganisations e.g. National Care Service, Educational Reform etc. Technological / scientific advances e.g. digital, AI. <p>There is a risk that:</p> <ul style="list-style-type: none"> Fife Council does not improve / change sufficiently enough or at pace. <p>Which may result in:</p> <ul style="list-style-type: none"> Fife Council being unable to timeously support future service delivery models e.g. People & Place, No Wrong Door. Fife Council being unable to respond and adapt to sector reorganisation. Fife Council Outcomes not being met (Plan for Fife and Recovery and Reform). Service priorities not being achieved. A sustainable financial position not being achieved. Diminished credibility and reputation. Adverse impacts on people's life chances. Increase in the impact of cost of living and poverty. Adverse impacts on infrastructure and place making. Reduction in performance levels across all reported indicators and the consequential impact of this. 		Approach: Enterprise Optimal Risk Range: 8-12	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					20
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					12
				TARGET RISK MATRIX	TARGET RISK SCORE
					10
MANAGED BY	Michael Enston	ASSIGNED TO	Craig Waddell		
LAST REVIEWED	02-Dec-2024	NEXT REVIEW DUE	15-Feb-2025		
LATEST NOTE	Reviewed by CET at Reform Board on 16 October and agreed scoring and controls. During the year, 2 internal controls (CD002, CD004) were changed to fully effective.			LATEST RISK NOTE DATE	02 Dec 2024

INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE	EFFECTIVENESS IN RELATION TO THIS RISK	
FS007	Medium Term Financial Strategy	Fully Effective	
HR034	Managing Workforce Change Policy	Fully Effective	
CD002	Engagement with Elected Members on Change	Fully Effective	
CD003	Engagement with Trade Unions on Change	Fully Effective	
CD004	Council Leadership Team (CLT)	Fully Effective	
FC140	Council Executive Team (CET)	Fully Effective	
CD005	Change Planning Process	Partially Effective	
CD006	Reform Board	Fully Effective	
CD007	Leadership Summits	Fully Effective	

RISK CODE & TITLE		RISK DESCRIPTION		RISK APPETITE	
FC017 Legal and Regulatory Compliance Failure		<p>As a result of: Failing to keep up to date with and / or; failing to implement proper planning systems in response to and/or; failure to comply with:</p> <ul style="list-style-type: none"> Legislative changes. Government policy changes including sector reorganisation. Regulatory changes. <p>There is a risk that:</p> <ul style="list-style-type: none"> Fife Council is unaware of changes to the national legislative, policy & regulatory framework. Fife Council does not plan effectively to meet these changes. Fife Council is in breach of its statutory obligations. <p>Which may result in:</p> <ul style="list-style-type: none"> Fife Council being non-compliant with applicable legislation or regulation. Negative impact on service delivery and service users. Negative impact on resources. Reputational damage / loss of trust in Fife Council. Potential for legal action against Fife Council or other challenges to processes & decisions. Financial penalties. 		<p>Approach: Opposed Optimal Risk Range: 3-6</p>	
				INHERENT RISK MATRIX	INHERENT RISK SCORE
					25
				RESIDUAL RISK MATRIX	RESIDUAL RISK SCORE
					6
				TARGET RISK MATRIX	TARGET RISK SCORE
					6
MANAGED BY	Eileen Rowand		ASSIGNED TO	Lindsay Thomson	
LAST REVIEWED	02-Dec-2024		NEXT REVIEW DUE	15-May-2025	
LATEST NOTE	No Change.			LATEST RISK NOTE DATE	02 Dec 2024
INTERNAL CONTROL CODE	INTERNAL CONTROL TITLE			EFFECTIVENESS IN RELATION TO THIS RISK	
LD012	COSLA Membership and participation			Fully Effective	✓
LD013	Horizon Scanning			Fully Effective	✓

LD014	Committee Report Governance	Fully Effective	
LD015	Continuing Professional Development	Fully Effective	
LD016	Knowledge Management	Partially Effective	
LD037	In-house legal team	Fully Effective	
LD038	Contract for the provision of external legal advice	Fully Effective	

Internal Control Code Prefix and Corresponding Organisation / Directorate / Service					
API	Assessors	EBS	Environment and Building Services	HSCIJB	H&SCP - Integrated Joint Board
ARM	Audit and Risk Management	FM	Facilities Management	LD	Legal and Democratic Services
BV	Bereavement Services	FC	Fife Council	PL	Planning Service
BE	Business and Employability	PEN	Fife Council Local Government Pension Fund	PS	Property Services
BTS	Business Technology Solutions	FS	Finance Service	PR	Protective Services
CFJ	Children, Families & Justice	HSC	Health and Social Care	RC	Revenue and Commercial Services
CN	Communities and Neighbourhood	HS	Housing Services	RT	Roads and Transportation
COS	Customer and Online Services	HR	Human Resources		
ES	Education Services	HSCICJ	H&SCP - Improving the Cancer Journey		

Risk Appetite and Current Residual Risk Score

Strategic Risk		RISK APPETITE					
		Category	Optimal Zone Range	Risk Level (Score*)			
				* Refer to Fife Council's 5x5 Risk Matrix			
				Insignificant	Low	Medium	High
				(1 – 3)	(4 – 6)	(8 – 12)	(15 - 25)
1	FC001 - ICT Failure	Minimal	4 - 9	12			
2	FC002 - Increased Inequality	Mindful	6 - 9	20			
3	FC003 - Health Deterioration	Mindful	6 - 10	15			
4	FC004 - Educational Inequality / Widening Attainment Gap	Mindful	8 - 12	12			
5	FC005 - Roads and Transportation Infrastructure Failure	Cautious	5 - 10	9			
6	FC006 - Loss of Key Buildings	Cautious	6 - 12	12			
7	FC007 - Failure to Achieve Inclusive and Sustainable Economic Growth in Fife	Mindful	8 - 12	12			
8	FC008 - Failure to Address Climate Change	Mindful	8 - 12	25			
9	FC009 - Poor Corporate Governance & Leadership	Minimal	4 - 8	4			
10	FC010 - Elected Members - Failure to comply with Council Governance and Code of Conduct	Minimal	4 - 6	4			
11	FC011 - Inability to Ensure Public Safety & Protection	Minimal	4 - 6	12			
12	FC012 - Financial Instability	Cautious	5 - 9	12			
13	FC013 - Failure to Effectively Discharge Statutory Health and Safety Obligations	Minimal	4 - 6	12			
14	FC014 - Workforce Challenges	Mindful	6 -10	9			
15	FC015 - Ineffective Information Governance	Minimal	4 - 8	16			
16	FC016 - Ineffective Transformational Change Agenda / Strategic Planning	Enterprise	8 - 12	12			
17	FC017 - Legal and Regulatory Compliance Failure	Opposed	3 - 6	6			

13 February 2025
Agenda Item No. 7

Standards Update – annual reports and hearing outcomes

Report by: Lindsay Thomson, Head of Legal and Democratic Services

Wards Affected: N/A

Purpose

The purpose of this report is to advise Committee that the Ethical Standards Commissioner for Scotland and the Standards Commission for Scotland have both published their annual reports for 2023/24 and to report on the findings of the annual reports with regard to code of conduct investigations and hearings.

Recommendation(s)

The Committee is asked to note:-

- (1) the Ethical Standards Commissioner for Scotland Annual Report for 2023/24 (summarised in section 1 of this report);
- (2) the Standards Commission for Scotland Annual Report 2023/24 (summarised in section 1 of this report);
- (3) that decisions of the Hearing Panel of the Standards Commission for Scotland (including those decisions to “do neither”) will continue to be monitored, and that appropriate reports and/or advice will be given to the Council if required (section 2 of this report);
- (4) that there was one case, involving multiple respondents from Fife Council, where the Standards Commission agreed with the Ethical Standards Commissioner that it was not proportionate to undertake a hearing and that there would be no further action; and
- (5) that there was one hearing relating to a former Fife Council Councillor in 2023/24, the outcome of which was reported to full Council in September 2023 and to this Committee in January 2024.

Resource Implications

There are no resource implications identified at this stage.

Legal & Risk Implications

The Council and its members should be aware of the work undertaken by the Ethical Standards Commissioner and Standards Commission for Scotland and also the decisions the Commission has taken. This/

This will increase understanding of the Councillors' Code of Conduct and minimise the risk of any breach of that Code.

This paper supports the mitigations identified in relation to strategic risk FC0019.

Impact Assessment

An EqIA is not required because the report does not propose a change or revision to existing Fife Council policies and practices

Consultation

None

1.0 Annual Reports 2023/24

Ethical Standards Commission for Scotland

- 1.1 The Ethical Standards Commissioner for Scotland (ESC) recently published his annual report for 2023/24. Members will be aware that the role of the Ethical Standards Commissioner for Scotland is to investigate complaints made against councillors (amongst other functions) and more generally to encourage fairness, good conduct and transparency in public life in Scotland. A copy of the annual report for 2023/24 can be found here [ESC Annual Report and Accounts 2023-24 SIGNED.pdf](#)
- 1.2 In terms of this year's annual report, of particular interest to members in relation to performance of the ESC will be:-
 - (a) a doubling of the number of complaints when compared to the previous year (344 - up from 156) and the number of cases was also higher (184 - up from 109);
 - (b) an increase of 12% on the number of cases completed (141 cases completed – up from 127);
 - (c) around of 80% of complaints are from members of the public although councillors were complaining about each other's conduct more frequently this year than last;
 - (d) cases about disrespect towards council officers, other councillors and members of the public are the largest category at 55%, roughly a quarter of which relate to social media; and
 - (e) waiting times have improved, especially at the Stage 1 assessment, being 20% shorter than the previous year, at around 4 months. The Commissioner accepts that this is still too long. Stage 2 investigation times have not improved although there has been a doubling of complaints and a 29% increase in active cases.

Detailed statistics are available at pages 20 to 27 of the report.

- 1.3 Members may also wish to note that the Commissioner has drawn attention to the following matters in his report:-
- (a) that this year has been characterised by a period of relative stability in his office and gradual improvement in performance;
 - (b) there have been a number of operational improvements, including reinforcing the case triage process, grading cases for complexity, adopting more flexible reporting procedures and standardising the review process; and
 - (c) his team is benefitting from increased capacity and this will help to achieve improvement.

Standards Commission for Scotland

- 1.4 The Standards Commission for Scotland also recently published its annual report and accounts for 2023/24 and a copy of this report can be accessed at the Standards Commission for Scotland website:
[1725964083240905SCS_Annual_Report_20232024_FINAL.pdf](#)
- 1.5 Of particular interest to members will be:-
- (a) the statistics set out from page 17 of the report summarising decisions on referrals, hearings, sanctions, appeals and timescales for the process;
 - (b) that 50 cases were referred to the Commission in 2023/24, of which 16 were determined to require a hearing;
 - (c) in the 16 cases heard by the Commission in 2023/24 (up ten from the previous year), there were 9 findings of a breach of the Councillors' Code of Conduct resulting in 4 full suspensions (one of which was later overturned on appeal), and 5 censures;
 - (d) there were 34 cases (up from 32 cases) considered by the Commission which required no further action (so no hearing was held as there was no alleged breach of the code after the investigation); and
 - (e) the average time for the Commission to determine to do nothing was 4 days from receipt of a report from the commissioner and the average time to hold a hearing was 9 weeks between making the decision to hold a hearing and the first day of the hearing. In the Fife case there was a gap of 7 weeks.
- 1.6 Members may also wish to note that key objectives of the Commission continued to be:-
- (a) to have a positive impact on ethical standards in public life;
 - (b) to pursue continuous improvement in the ethical standards framework and the way we do our work;
 - (c) to pursue and develop strong relationships with our stakeholders; and
 - (d) to ensure all stakeholders have easy access to high quality information about the organisation, its work, and any initiatives.

- 1.7 Some of the key achievements set out by the Standards Commission this year include finalising its new four year Strategic Plan for 2024-28, a focus on promoting awareness of the revised Code of Conduct, the review of the Guidance on the Councillors' Code of Conduct, the preparation of a new advice note on Councillors' Right of Access to Information and some new advice notes for members of the public. Further information on the work of the Commission in terms of their measurement of their impact, including a focus on engagement with stakeholders and promotional work; statutory powers of oversight and their training and educational work can be found in section 3 of the report (pages 7-11).
- 1.8 The Standards Commission has also undertaken some improvement actions in its adjudication function, including; a quality assurance process of decisions, providing a new information section on its website for respondents, updating their hearing rules, reviewing all sanctions imposed, updating their sanction and suspension guidance and providing Commission member training.
- 1.9 Finally members may also wish to acknowledge the appointment of Morag Ferguson, formerly Monitoring Officer at this Council, as a new member of the Commission in the 2024/25 session.

2.0 Hearing Panel and “Do Neither” Decisions

- 2.1 The Committee has agreed that the reports and findings of the Standards Commission for Scotland be monitored to enable appropriate reports and/or advice to be given. These decisions are published on the website of the Standards Commission for Scotland www.standardscommissionscotland.org.uk.
- 2.2 Last year's report to Committee summarised some of the cases of interest. This year this report takes the same approach. Not all cases that resulted in a suspension have been included in this summary, on the basis that the behaviour in some cases was so obviously unacceptable that little can be gained from reporting it. Some cases concluded with the Standards Commission deciding to take no action but there may be interesting learnings from those decisions, in addition to the formal outcomes of Hearing Panel.

Case LA/An/3690 – Angus Council

The Panel reviewed two matters involving a councillor's Facebook post. The first issue was the councillor's inaccurate claim that a colleague trivialised a serious assault. The Panel found no intent to misrepresent but noted the councillor should have verified the information due to the sensitive nature of domestic violence. The second issue was whether the councillor breached confidentiality. The Panel found no breach of the code on this aspect as the post did not reveal specific details and the information was likely already public.

Balancing the councillor's freedom of expression with the Code's restrictions, the Panel concluded the post was not offensive enough to restrict her rights. The councillor acted in good faith despite the factual inaccuracy. Ultimately, no formal breach of the Code was found, highlighting the importance of context, intent, and respectful conduct in the complexities of political discourse.

Case LA/NL/3705 – North Lanarkshire Council

The complaint involved a councillor's phone call with a journalist about a planning application. A subsequent media article incorrectly quoted the councillor, suggesting planners would reject the application. The Panel found no evidence that the councillor disclosed confidential information or that officers had advised him of the application's rejection. The Panel considered whether the councillor had misrepresented the application's status to influence others. They concluded the councillor likely shared his belief about the recommendation, which could mislead the public and bring the Council into disrepute. The councillor was found to have breached the Code and the Panel issued a censure. They found no evidence that the councillor's conduct affected the planning application's outcome.

Case LA/As/3780 – Aberdeenshire Council

The Panel reviewed a councillor's conduct on Twitter (now X), where the councillor accused a member of the public of harassment and used derogatory terms. The Panel found the comments discourteous and disrespectful, causing potential reputational damage. They concluded that the councillor's behaviour breached the Code of Conduct, which requires treating the public with courtesy and respect.

While the councillor's right to freedom of expression was acknowledged, the Panel determined that this right could be restricted to protect others' reputations. The accusation of harassment was deemed to have a factual basis, but the derogatory terms were considered a personal attack. The Panel issued a censure, noting the councillor's cooperation, regret, and efforts to combat bullying and harassment in politics.

NOTE the Commissioner has also considered other cases about the use of language – some of which resulted in a “do nothing” outcome – see below (case 3778, 3768, 3775, 3827)

Case LA/WL/3790 – West Lothian Council

The complaint involved a councillor's behaviour at a local Business Improvement District (BID) office in July 2022. The councillor, who identified herself as such during the visit, became angry and aggressive when questioned about her status as a BID board member. The Panel found her behaviour discourteous and disrespectful, breaching the Code's requirement to treat others with courtesy and respect.

While the councillor believed she had the right to raise concerns, the Panel noted she could have done so respectfully. The Panel did not find her behaviour shocking enough to restrict her freedom of expression but concluded it was inappropriate. Ultimately, no formal breach of the Code was found.

Case LA/H/3778 – Highland Council

The Ethical Standards Commissioner (ESC) reviewed a councillor's conduct on social media and during a council meeting. The councillor made derogatory remarks about a political opponent, calling them a “snake in the grass” and “a crocodile who comes from Dundee,” and suggested they were “not fit for public office.” The ESC found these comments could breach the Code's respect provisions but noted the councillor's right to freedom of expression in political contexts. The Standards Commission agreed, deeming the comments not offensive enough to restrict this right. They decided not to hold a Hearing, finding it neither proportionate nor in the public interest.

Case LA/E/3768 – City of Edinburgh Council

The complaint involved a councillor re-posting a tweet with derogatory comments about opposition politicians. The ESC found that the councillor's conduct breached the Code's courtesy and respect requirements, but the comments were not egregious enough to restrict her freedom of expression. The Standards Commission considered the comments light-hearted and unlikely to justify a restriction on the councillor's rights. They concluded it was not proportionate or in the public interest to hold a Hearing and decided to take no action.

Case LA/E/3775 – City of Edinburgh Council

The complaint involved a councillor's tweet criticizing a local Lidl store, using vulgar language. The ESC found the tweet disrespectful but not egregious enough to restrict the councillor's freedom of expression. The Standards Commission agreed, noting the comments were directed at the company, not individuals, and were unlikely to be offensive enough to breach the Code. They decided not to hold a Hearing, finding it neither proportionate nor in the public interest.

Case LA/AC/3711 – Aberdeen City Council

A complaint was considered regarding two councillors who allegedly failed to declare their trade union membership during a Council meeting in August 2021. The ESC found that their membership did not meet the objective test for declaring an interest, as it was incidental and had no impact on the motion's outcome. The Standards Commission agreed with the ESC's findings and decided not to hold a Hearing, concluding it was neither proportionate nor in the public interest.

Case LA/As/3827 – Aberdeenshire Council

The complaint involved a councillor's tweets in November 2022, accusing another individual of lying about her. The ESC found that the councillor's repeated accusations constituted a personal attack, breaching the Code's requirement for courtesy and respect. However, the ESC and Standards Commission determined that the comments were a subjective interpretation of political views and did not justify restricting the councillor's freedom of expression. They decided not to hold a Hearing, finding it neither proportionate nor in the public interest.

Case LA/ED/3832 – East Dunbartonshire Council

The complaint involved a councillor entering and measuring a constituent's driveway without consent to assist with a boundary dispute. The ESC found this conduct discourteous and a breach of the Code. However, the Standards Commission noted the councillor's brief presence and intent to help, concluding the actions were not inherently disrespectful. They decided not to hold a Hearing, finding it neither proportionate nor in the public interest.

Case LA/E/3865 – City of Edinburgh Council

The complaint involved a councillor's tweets encouraging a protest against a local library event on schools and gender identity. The ESC found the tweets critical but professional and respectful, not personal, offensive, or intimidating. While attendees might have found the protest intimidating, the ESC concluded the councillor's actions did not breach the Code. The Standards Commission agreed, deciding not to hold a Hearing, as it was neither proportionate nor in the public interest.

Case LA/AC/3847 – Aberdeen City Council

The complaint involved a councillor allegedly harassing and threatening a member of the public about her parking. The ESC found that the councillor's conduct, including speaking at length with a raised voice and making a threatening remark, breached the Code's requirement for courtesy and respect. However, the ESC noted the councillor did not use profanities or personal abuse and was entitled to express concerns about the parking. The Standards Commission agreed that the councillor's conduct did not justify restricting his freedom of expression. They concluded it was not proportionate to hold a Hearing and decided to take no action on the referral.

- 2.3 The full annual report gives a brief summary of all of the cases (page 26-61 of the annual report), including those where there was no further action (referred to as “do neither cases” as there is neither further investigation or a hearing). These cases are instructive in terms of the approach that the Standards Commission may take to allegations and any mitigation that is advanced. Members also receive the “Standards Update” by email which is a regular bulletin summarising the work of the Standards Commission for Scotland.

3.0 Conclusion

- 3.1 The summaries of cases and the activity of the Ethical Standards Commissioner and the Standards Commission for Scotland in the year 2023/24 should be of interest to members and this report is another mechanism for sharing information on the Councillors' Code of Conduct and how it is promoted and enforced.

Report Contact

Lindsay Thomson
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13 February 2025

Agenda Item No. 8

Standards, Audit and Risk Committee Workplan

Report by: Eileen Rowand, Executive Director, Finance and Corporate Services

Wards Affected: All

Purpose

This report supports the Committee's consideration of the workplan for future meetings of the Committee.

Recommendation(s)

It is recommended that the Committee review the workplan and that members come forward with suggestions for specific areas they would like to see covered in any of the reports.

Resource Implications

Committee should consider the resource implication for Council staff of any request for future reports.

Legal & Risk Implications

Committee should consider seeking inclusion of future items on the workplan by prioritising those which have the biggest impact and those which seek to deal with the highest level of risk.

Impact Assessment

None required for this paper.

Consultation

The purpose of the paper is to support the Committee's discussion and therefore no consultation is necessary.

1.0 Background

- 1.1 Each Committee operates a workplan which contains items which falls under the headings: items for decision and Scrutiny/Monitoring. These items will often lead to reactive rather than proactive scrutiny. Discussion on the workplan agenda item will afford members the opportunity to shape, as a committee, the agenda with future items of business it wishes to review in more detail.

2.0 Conclusions

- 2.1 The current workplan is included as Appendix one and should be reviewed by the committee to help inform scrutiny activity.

List of Appendices

1. Standards, Audit and Risk Committee forward work plan.

Background Papers

The following papers were relied on in the preparation of this report in terms of the Local Government (Scotland) Act, 1973:-

None

Report Contact

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Email- helena.couperwhite@fife.gov.uk

Standards, Audit and Risk Committee of 24 April 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 13 February 2025			
Aberdeen City Council's S102 report for Elected Member information and update on corresponding control framework at Fife Council	Finance and Corporate Services	Pamela Redpath	
External Audit Annual Audit Plan 2024/25	Finance and Corporate Services	Pamela Redpath	
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
2025/26 Internal Audit Plan	Finance and Corporate Services	Pamela Redpath	Including Progress Report on delivery of the 2024/25 and 2023/24 Internal Audit Plans
Update on Global Internal Audit Standards/Application Note and Code of Practice for the Governance of Internal Audit in Local Government	Finance and Corporate Services	Pamela Redpath	
Internal Audit Charter	Finance and Corporate Services	Pamela Redpath	
Standards, Audit and Risk Committee Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 30 June 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 24 April 2025			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Post Audit Review Report	Finance and Corporate Services	Pamela Redpath	
2024/25 Internal Audit Annual Report	Finance and Corporate Services	Pamela Redpath	Including 2024/25 SLACIAG Annual Report
Fife Council Local Code of Corporate Governance	Finance and Corporate Services	Lindsay Thomson	

Standards, Audit and Risk Committee of 30 June 2025			
Title	Service(s)	Contact(s)	Comments
Annual Governance Statement for the year to 31 March 2025	Finance and Corporate Services	Elaine Muir	
Fife Council Draft Annual Accounts	Finance and Corporate Services	Elaine Muir	
Fife Council Charitable Trusts - Unaudited Annual Report and Financial Statements 2023-24	Finance and Corporate Services	Elaine Muir	
Standards, Audit and Risk Committee Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 21 August 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 30 June 2025			
Complaints Update	Customer Services Improvement Service	David Thomson	
Information Requests Annual Report 2024-25	Customer Services Improvement Service	Laura McDonald	
Data Protection Officer Annual Report	Finance and Corporate Services	Fiona Smyth	
Regulation of Investigatory Powers Scotland (RIPSA) Act 2000	Finance and Corporate Services	Lindsay Thomson	
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
National Fraud Initiative (NFI) Scotland	Finance and Corporate Services	Pamela Redpath	
Risk Management Update	Finance and Corporate Services	Pamela Redpath, Clare Whyte	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 30 September 2025 Accounts			
Title	Service(s)	Contact(s)	Comments
Minute - 21 August 2025			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Fife Council and Charitable Trusts - Annual Audit report and Audited Accounts	Finance and Corporate Services	Elaine Muir	
Best Value Corporate Self-Assessment	Communities and Neighbourhoods Service	Coryn Carmichael	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 27 November 2025			
Title	Service(s)	Contact(s)	Comments
Minute - 30 September 2025			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Corporate Fraud Team Activity and Performance, including Whistleblowing for 2024/25	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board Internal Audit Report	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board (IJB) Annual Internal Audit report	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board 2025/26 Internal Audit Plan	Finance and Corporate Services	Pamela Redpath	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 12 February 2026			
Title	Service(s)	Contact(s)	Comments
Minute - 27 November 2025			

Standards, Audit and Risk Committee of 12 February 2026			
Title	Service(s)	Contact(s)	Comments
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Standards Update – annual reports, hearing outcomes and consultations	Finance and Corporate Services	Lindsay Thomson	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 23 April 2026			
Title	Service(s)	Contact(s)	Comments
Minute - 12 February 2026			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
2026/27 Internal Audit Plan	Finance and Corporate Services	Pamela Redpath	
External Audit Annual Audit Plan 2025/26	Finance and Corporate Services	Pamela Redpath	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 30 June 2026 Accounts			
Title	Service(s)	Contact(s)	Comments
Minute - 23 April 2026			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
2025/26 Internal Audit Annual Report	Finance and Corporate Services	Pamela Redpath	
Fife Council Local Code of Corporate Governance	Finance and Corporate Services	Lindsay Thomson	
Annual Governance Statement for the year to 31 March 2026	Finance and Corporate Services	Elaine Muir	
Fife Council Draft Annual Accounts	Finance and Corporate Services	Elaine Muir	

Standards, Audit and Risk Committee of 30 June 2026 Accounts			
Title	Service(s)	Contact(s)	Comments
Fife Council Charitable Trusts - Unaudited Annual Report and Financial Statements 2025-26	Finance and Corporate Services	Elaine Muir	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 27 August 2026			
Title	Service(s)	Contact(s)	Comments
Minute - 30 June 2026			
Complaints Update	Customer Services Improvement Service	David Thomson	
Data Protection Officer Annual Report	Finance and Corporate Services	Fiona Smyth	
Information Requests Annual Report 2025-26	Customer Services Improvement Service	Laura McDonald	
Regulation of Investigatory Powers Scotland (RIPSA) Act 2000	Finance and Corporate Services	Lindsay Thomson	
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
National Fraud Initiative (NFI) Scotland	Finance and Corporate Services	Pamela Redpath	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 30 September 2026 Accounts			
Title	Service(s)	Contact(s)	Comments
Minute - 30 June 2026			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	

Standards, Audit and Risk Committee of 30 September 2026 Accounts			
Title	Service(s)	Contact(s)	Comments
Fife Council and Charitable Trust - Annual Audit Report and Audited Accounts	Finance and Corporate Services	Elaine Muir	
Best Value Corporate Self-Assessment	Communities and Neighbourhoods Service	Coryn Carmichael	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 19 November 2026			
Title	Service(s)	Contact(s)	Comments
Minute - 30 September 2026			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	
Corporate Fraud Team Activity and Performance, including Whistleblowing for 2025/26	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board Internal Audit Report	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board 2025/26 Annual Internal Audit Report	Finance and Corporate Services	Pamela Redpath	
Fife Integration Joint Board 2026/27 Internal Audit Plan	Finance and Corporate Services	Pamela Redpath	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Standards, Audit and Risk Committee of 4 February 2027			
Title	Service(s)	Contact(s)	Comments
Minute - 19 November 2026			
Issued Audit Reports	Finance and Corporate Services	Pamela Redpath	

Standards, Audit and Risk Committee of 4 February 2027			
Title	Service(s)	Contact(s)	Comments
Standards Update – annual reports, hearing outcomes and consultations	Finance and Corporate Services	Lindsay Thomson	
Standards, Audit and Risk Forward Work Plan	Finance and Corporate Services		

Unallocated			
Title	Service(s)	Contact(s)	Comments
Complaints - review of recording process/actions	Customer Services Improvement Service	David Thomson	See minute from Cowdenbeath Area Committee 04.09.24 - motion to request review of the overall Corporate Complaints Process and recording of complaints – Confirmation from Service Manger - Audit and Risk Management Services, this will be reviewed in the Internal Audit Plan 2025/26.