

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

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

28 June 2024

10.00 am – 12.15 pm

PRESENT: Councillors Dave Dempsey (Convener), Tom Adams, Lesley Backhouse, Al Clark, Brian Goodall (substituting for Councillor John Beare), Sarah Neal and Gordon Pryde.

ATTENDING: Eileen Rowand, Executive Director Finance and Corporate Services, Elaine Muir, Head of Finance, Laura Robertson, Finance Operations Manager, Tracy Hirst, Finance Business Partner, Anne Bence, Accountant, Richard Lee, Accountant, Paul Noble, Accountant, Neil Sneddon, Financial Analyst, Finance Operations and Fiona Watson, Accountant, Financial Services; Pamela Redpath, Service Manager - Audit and Risk Management Services, Shona Slayford, Audit Team Manager, Hazel Hastie, Auditor and Carolyn Ward, Audit Team Leader, Audit and Risk Management Services; Nigel Kerr, Head of Protective Services and Gary Nicoll, Service Manager - Building Standards and Public Safety; Sarah Roxburgh, Community Manager (Strategy and Commissioning) and Sharon Murphy, Community Investment Manager, Communities and Neighbourhoods Service; Val Millar, Manager - Communications and Customer Insight; Andy Milne, Service Manager – BTS Technical and Hosting Core; Lindsay Thomson, Head of Legal and Democratic Services, Helena Couperwhite, Service Manager - Committee Services and Wendy MacGregor, Committee Officer, Legal and Democratic Services.

ALSO ATTENDING: Karen Jones, Director of Audit and Assurance and Amy Hughes, Assistant Manager, Public Sector External Audit, Azets Audit Services.

APOLOGIES FOR ABSENCE: Councillors John Beare, Aude Boubaker-Calder and Ann Verner.

95. DECLARATIONS OF INTEREST

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

96. MINUTE

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

Decision

The committee agreed to approve the minute.

97. ISSUED AUDIT REPORTS

The committee considered a report by the Service Manager, Standards, Audit and Risk Management Services summarising findings from the Internal Audit Reports finalised since the previous meeting of the committee. Any areas of concern were highlighted in the reports 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 detailed at Appendix 1 to the report.

98. 23/24 INTERNAL AUDIT ANNUAL REPORT

The committee considered a report by the Service Manager, Audit and Risk Management Services presenting the 2023/24 Internal Audit Annual Report. The report provided an independent annual internal audit opinion on the overall adequacy and effectiveness of the organisation's governance, risk management and control framework and summarized the key activities from which the opinion was derived.

Decision

The committee noted the contents of the report.

99. FIFE COUNCIL LOCAL CODE OF CORPORATE GOVERNANCE

The committee considered a report by the Executive Director, Finance and Corporate Services seeking approval of the revised Local Code of Corporate Governance.

Decision

The committee:-

- (1) approved the updated and revised Local Code of Corporate Governance attached at Appendix 1 to the report; and
- (2) noted the associated template at Appendix 2 to the report, which supported the council's annual governance statement process.

100. ANNUAL GOVERNANCE STATEMENT FOR THE YEAR TO 31 MARCH 2024

The committee considered a report by the Executive Director, Finance and Corporate Services seeking approval of the Annual Governance Statement, for inclusion in the unaudited Annual Accounts for the year ended 31 March 2024.

Decision

The committee:-

- (1) noted the contents of the report;

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- (2) approved the Annual Governance Statement included as an Appendix to the report; and
- (3) noted that, following approval, the Executive Director, Finance and Corporate Services would include the Annual Governance Statement in the Annual Accounts for the year to 31 March 2024.

101. FIFE COUNCIL UNAUDITED ANNUAL ACCOUNTS 2023-24

The committee considered a report by the Executive Director, Finance and Corporate Services containing the unaudited accounts for Fife Council and its group for 2023-24.

Decision

The committee considered and noted the unaudited accounts for Fife Council and its group for 2023-24.

The committee adjourned at 11.35 am and reconvened at 11.45 am.

102. FIFE COUNCIL CHARITABLE TRUSTS - UNAUDITED ANNUAL REPORT AND FINANCIAL STATEMENTS 2023-24

The committee considered a report by the Executive Director, Finance and Corporate Services containing the unaudited annual accounts for Fife Council Charitable Trusts for 2023-24.

Decision

The committee:-

- (1) considered and acknowledged the Fife Council Charitable Trusts 2023-24 unaudited accounts; and
- (2) requested Community Managers raise the profile of Trusts funds, in relevant areas of Fife under their remit, to utilise available funding for the benefit of communities.

103. FINANCIAL BULLETIN 2022-23 - FIFE'S POSITION

The committee considered a report by the Head of Finance providing an update on Fife's position in relation to the Local Government in Scotland Financial Bulletin 2022-23 published by the Accounts Commission in January 2024.

Decision

The committee noted:-

- (1) the key messages and recommendations contained within the report; and
- (2) Fife's position and response to the key messages and recommendations.

104. NATIONAL FRAUD INITIATIVE

The committee considered a report by the Service Manager, Audit and Risk Management Services advising of progress to date on the mandatory biennial 2022/23 National Fraud Initiative Exercise and voluntary Pensions Mortality Screening exercises.

Decision

The committee noted the contents of the report and the progress made to date.

105. STANDARDS AUDIT AND RISK FORWARD WORK PROGRAMME

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

Decision

The committee noted the contents of the workplan.