

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

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

**14 March 2024**

**10.00 am – 12.10 pm**

**PRESENT:** Councillors Dave Dempsey (Convener), Tom Adams, Lesley Backhouse, John Beare, Aude Boubaker-Calder, Al Clark, Graeme Downie, Sarah Neal, Gordon Pryde and Ann Verner.

**ATTENDING:** Elaine Muir, Head of Finance, Pamela Redpath, Service Manager - Audit and Risk Management Services, Carolyn Ward, Audit Team Leader, Les Robertson, Head of Revenue and Commercial Services, Jaqueline Armitage, Service Manager - Transactions Team; John Rodigan, Head of Environment and Building Services, Ross Grieve, Service Manager, Commercial, Allan Halliday, Manager - Operation and Logistic Commercial, Commercial, Environment and Building Services; Fiona McKay, Head of Strategic Planning Performance and Commissioning Manager, Avril Parr, Fife Community Equipment Partnership Manager, Health and Social Care Partnership; Lindsay Thomson, Head of Legal and Democratic Services; Helena Couperwhite, Service Manager – Committee and Members Services, Fiona Smyth, Data Protection Officer and Wendy MacGregor, Committee Officer, Committee Services, 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.

**79. DECLARATIONS OF INTEREST**

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

**80. CHANGE TO MEMBERSHIP OF THE COMMITTEE**

The Convener, on behalf of the committee, noted the update to the membership of this committee and welcomed Councillor Aude Boubaker-Calder to her first meeting. Appreciation was extended to Councillor Gary Holt for his effort and commitment to the committee during his time in post.

**81. MINUTE**

The committee considered the minute of the meeting of the Standards, Audit and Risk committee on 18 January 2024.

Arising from the minute, with reference to paragraph 73, the committee noted that invitations would be issued to members by 31 March 2024, for the workshop scheduled to cover Common Good assets, governance and management arrangements.

**Decision**

The committee agreed to approve the minute.

**82. ISSUED AUDIT REPORTS**

The committee considered a report by the Service Manager, Audit and Risk Management Services which summarised findings from the Internal Audit Reports finalised since the previous meeting of the committee. The reports highlighted any areas of concern and, if applicable, instances where Services had not taken appropriate action.

**Decision**

The committee:-

- (1) noted the contents of the report and the summary of findings detailed at Appendix 1 to the report; and
- (2) in reference to report no 3. (08/23) Community Equipment Service - Fife Equipment Load Store (FELS), requested an update be submitted to a future committee meeting, to inform members if the two elements of the critical recommendation in the audit had been implemented as agreed by management, element 1 by 31 March 2024 and element 2 by 30 April 2024.

**83. INTERNAL AUDIT PLAN PROGRESS REPORT**

The committee considered a report by the Service Manager, Audit and Risk Management Services updating on the progress towards delivering the 2022/23 and 2023/24 Internal Audit Plans.

**Decision**

The committee noted:-

- (1) the update on progress towards the delivery of the 2022/23 and 2023/24 Internal Audit Plans detailed at appendices A and B of the report;
- (2) that the appendices had been updated to show the movement in status for each assignment since the last progress report submitted to the committee meeting on 28 September 2023; and
- (3) that the audit reviews not carried out from the 2023/24 Audit Plan would be carried forward and included in the Audit Plan for 2024/25.

*Councillor Graeme Downie left the meeting during consideration of the above item.*

**84. EXTERNAL AUDIT ANNUAL PLAN TO YEAR ENDED 31 MARCH 2024**

The committee considered a report by the Head of Finance providing details of Azets External Annual Audit Plan for Fife Council for the financial year 2023/24, setting out the risks highlighted, planned work, audit scope and timing.

**Decision**

The committee noted the content of the Azets External Annual Audit plan for 2023/24.

*Councillor Aude Boubaker-Calder left the meeting and Councillor Graham Downie re-joined the meeting, during consideration of the above item.*

*The committee adjourned at 11.40 am and reconvened at 11.50 am.*

**85. WHISTLEBLOWING POLICY UPDATE**

The committee considered a joint report by the Service Manager, Audit and Risk Management Services, Head of Human Resources and the Head of Legal and Democratic Services updating on developments surrounding the Council's whistleblowing arrangements.

**Decision**

The committee:-

- (1) agreed to approve the revised Whistleblowing Policy and acknowledged that any minor amendments to the policy would be sanctioned by officers and that committee approval would not be necessary;
- (2) noted the associated processes and procedures, which would allow the Council to deal appropriately with whistleblowing disclosures; and
- (3) noted that reporting arrangements were being developed, to facilitate an annual report which would be submitted to the committee in due course.

*Councillor Aude Boubaker-Calder re-joined the meeting during consideration of the above item.*

**86. STANDARDS, AUDIT AND RISK COMMITTEE FORWARD WORK PLAN**

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

**Decision**

The committee:-

- (1) acknowledged the contents of the workplan; and
- (2) noted that members would come forward with suggestions for specific areas they would like to see covered in any of the reports.