

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 24 January 2024 at 10.00 a.m.

Present in
County Hall: Councillors Julie Dettbarn (Chair), Alan Lamont, Cameron Ramsay and George Weir.

Present
Remotely: Councillor Kenneth Bell.

Apologies: Councillors Chris Cullen, Mary Kilpatrick and Brian McGinley.

Attending in
County Hall: M. Newall, Chief Executive; T. Baulk, Head of Finance, ICT and Procurement; G. Hunter, Assistant Director – Communities; W. Carlaw, Service Lead – Democratic Governance; C. McGhee, Chief Internal Auditor; K. Anderson Service Lead – Policy, Performance and Community Planning; A Gibson, Committee Services Officer; and E. Moore, Clerical Assistant.

Attending
Remotely: A. Kerr, Audit Scotland.

Opening Remarks.

The Chair

- (1) welcomed everyone to the meeting; and
- (2) outlined the procedures for conducting this meeting and advised that this meeting would be broadcast live.

1. Sederunt and Declarations of Interest.

The Chair called the Sederunt for the meeting and, having called the roll, confirmed that there were no declarations of interest by Members in terms of Council Standing Order No. 17 and the Councillors' Code of Conduct.

2. Call-ins from Cabinet.

The Panel noted that there were no call-ins from Cabinet of 16 January 2024.

3. Minutes of Previous Meetings.

The Minutes of the meeting of 6 December 2023 ([issued](#)) were submitted and approved.

4. **Action Log and Work Programme.**

There was submitted an update of the Action Log and Work Programme for this Panel ([issued](#)).

Having heard a Member express his gratitude that the “Update” column in the Work Programme now had detail in it, the Panel

Decided: to note the current status of the Action Log and Work Programme.

Councillor Bell joined the meeting at this point and stated that he had no interests to declare.

External Audit.

5. **Best Value Action Plan 2023 – Progress Update.**

There was submitted a report ([issued](#)) of 12 January 2024 by the Director of Strategic Change and Communities providing an update on the progress toward delivering the Council’s Best Value Action Plan 2023.

The Service Lead – Policy, Performance and Community Planning advised that, with reference to paragraph 3.3 of the report, it should state that the Council’s thematic report was based on fieldwork carried out between January and March of last year and in relation to paragraph 13.3 of the report, the meeting of the Best Value Working Group had been postponed, but that the information had been shared with Members.

A Member of the Panel referred to an Action in Appendix 1, the Best Value Augmented Improvement Action Plan 2023, namely “Continue to develop Integrated Impact Assessment Tool” and enquired as to how the Health and Social Care Partnership were progressing in this area. The Service Lead – Policy, Performance and Community Planning advised that work was ongoing on finalising the tool, with the intention to roll it out over the next few months.

Having heard a Member of the Panel in relation to page 6 of the report and the Action “Develop method to encourage Council staff to suggest project ideas and promote successful projects” and enquire if this Action was achievable as it currently stood at 50% complete, the Service Lead – Policy, Performance and Community Planning advised that, following discussions with senior officers, there was confidence that this could be achieved. Other Members of the Panel made reference to that Action and the Service Lead – Policy, Performance and Community Planning advised that not every project suggested was taken forward, as this was dependant on whether or not it could be supported; and that staff could present ideas through their line managers and that ideas being made directly into the Change Team were currently being explored. The Chief Executive indicated that it was important to encourage employees to come forward with ideas as well as the need to support Council priorities at the same time.

Having heard a Member of the Panel refer to page 8 of the report in relation to the Action “Assess the impact of the Community Engagement Strategy noting how feedback has influenced outcomes”, he made an enquiry regarding the need to evidence the results. The Assistant Director - Communities advised that good consultation and the interpretation of results were key to everything that was being done. The Member of the Panel further stated that he felt that the requirement to evidence the impact of consultation on decisions was unrealistic. The Chief Executive advised of the importance of receiving feedback on the investments made and the Assistant Director – Communities further advised of the importance around the formulation of place plans. A Member of the Panel stated that a good example where feedback could be evidenced was the recent rent increase survey that was presented to a meeting of the Council.

A Member of the Panel expressed his concern that older people would not be included in the consultation to the same extent, as it was being conducted online. The Assistant Director – Communities agreed that the consultation would be as inclusive as possible.

Following a question from a Member of the Panel in relation to the Action on page 10 of the report, namely “Provide Elected Members with a final report on the outcomes of the ICT Strategy 2021-23 and the Digital Strategy” and having heard the Head of Finance, ICT and Procurement, it was noted that the Action listed under that in the report was there by error.

A Member of the Panel referred to page 11 of the report and the Action namely “Review content of the Council Performance and Best Value web pages” and having heard the Service Lead – Policy, Performance and Community Planning, it was noted that this did meet the Statutory Performance Indicator direction, but by its nature, would never be completed.

Having heard a Member of the Panel, it was agreed that the Head of Legal and Regulatory Services would provide Members with details of the current position relating to the Action “Improve accuracy of recording attendance figures at Member briefings”.

Having scrutinised the content of the Best Value Action Plan 2023 update report and considered the progress through the narrative set out within Appendix1, the Panel

Decided: to note the contents of the report.

Other Governance.

6. External Audit Reports – Progress to 31 December 2023.

There was submitted a report ([issued](#)) of 12 January 2024 by the Head of Finance, ICT and Procurement providing an update on the progress that the Council was making in relation to external audit improvement actions.

Having heard a Member of the Panel in relation to an Action listed on page 5 of the report, namely “The Council should ensure formal procedures are in place to validate staff on the payroll” it was confirmed that Wendy Wesson, Chief HR Adviser was the responsible officer for this Action. Further to this Action, a Member of the Panel expressed concern that it was stated that it was proposed to have it completed by 31 March 2024 with it only being 20% complete at present. The Head of Finance, ICT and Procurement stated that work was progressing towards achieving completion of the action, albeit that this was a rolling action.

The Panel, having scrutinised the progress against the Council’s external audit improvement actions

Decided: to note the contents io the report.

The meeting ended at 10.40 a.m.

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