

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 2 October 2024 at 10.00 a.m.

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

Present
Remotely: Councillors Kenny Bell, Mary Kilpatrick and Brian McGinley

Apology: Councillor Chris Cullen.

Attending in
County Hall: M. Newall, Chief Executive; W. Carlaw, Service Lead – Democratic Governance; T. Simpson, Service Lead – Corporate Accounting; K. Anderson, Assistant Director – Corporate Policy, Strategy & Performance; J. Butchart, Committee Services Officer; and C. McCallum, Clerical Assistant.

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.

The Chair clarified a matter arising from the Audit & Governance Panel (Special) of 26 September 2024 where a Member of the Panel remarked that, in respect of item 2 of the Agenda, the Portfolio Holder was not present. The Chair wished to make clear that the Portfolio Holder had not been invited to the meeting and advised that the portfolio holder had confirmed that they would have been happy to attend had they been invited. The Chair further stated that where it was appropriate and Panel Members wished for a Portfolio Holder to attend a meeting of the Audit and Governance Panel, for a particular Agenda item, they should raise the request with the Chair and with the Chair's agreement, an invitation would be sent to the relevant Portfolio Holder. The Chair further emphasised that at the Audit and Governance Panel (Special) of 26 September 2024 the Portfolio Holder's attendance was neither requested nor expected.

The Chief Executive, responding to an issue raised by a Member of the Panel at the Audit & Governance Panel (Special) of 26 September 2024 in relation to a business case for the Citadel, advised that an outcome report from the initial survey carried out in 2019 had helped inform the previous Administration of the decision to invest in a new leisure centre. The decision was overturned by the current Administration. A new survey was carried out in October 2023 and a business plan outlined a more sustainable future for the Citadel. A business case will be presented at a future Council meeting for consideration.

2. Call-ins from Cabinet.

The Panel noted that there were no call-ins from Cabinet of 25 September 2024.

3. Minutes of Previous Meetings.

Councillor Kilpatrick lost connectivity at this point and left the meeting.

The Minutes of the meeting of 4 September 2024 ([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](#)).

The Service Lead, Corporate Accounting advised that in terms of the Action Log there was one outstanding action in relation to the briefing note on Oracle Fusion which had arisen from the Panel of 4 September 2024 and that questions raised at the Audit and Governance Panel (Special) of 26 September 2024 would be addressed and responses would be provided.

The Panel

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

External Audit

5. Accounts Commission Annual Report 2023/24.

There was submitted a report ([issued](#)) of 25 September 2024 by the Chief Financial Officer presenting the Accounts Commission Annual Report 2023/24.

The Service Lead – Corporate Accounting outlined the background to the contents of the report and advised that the Accounts Commission report on Transformation in Councils would be brought to a future meeting of the Panel.

A Member of the Panel noted one of the key messages in the report regarding the pace of change, which echoed Audit Scotland's comments to the Council in respect of Best Value. The Service Lead – Corporate Accounting advised that the report had been considered by the Accounts Commission in 2023 and that subsequent to that there had been further updated reports and it had been pleasing to note at the Audit and Governance Panel (Special) of 26 September 2024, that Audit Scotland had felt strong progress in this area had been made.

Decided: to note the contents of the report.

6. **Best Value Action Plan 2024**

There was submitted a report ([issued](#)) of 25 September 2024 by the Depute Chief Executive and Director of Education updating the Panel on the progress toward delivering the Council's Best Value Action Plan.

The Assistant Director – Corporate Policy, Strategy & Performance spoke on the detail of the report.

A Member of the Panel enquired whether the self-evaluation and need to understand the Council's performance in relation to other Councils was a reference to the use of Benchmarking. The Assistant Director – Corporate Policy, Strategy & Performance advised that it was, and that information packs had been distributed to all service leads and this was now used by services as part of the self-evaluation process regarding benchmarking information for their family group of authorities.

Issues were raised by a Member of the Panel in relation to:-

- (1) Actions were marked as complete on the action plan, however, he felt that some were still ongoing
- (2) Given that workforce planning was showing as 20% complete, would this be completed in time to meet expected deadlines
- (3) One item had not been attributed to an officer

The Assistant Director – Corporate Policy, Strategy and Performance responded to advise that actions would only be marked as complete when they had been embedded in their processes. Some actions were ongoing and the actions generally reflected those specified by the auditors. He further advised that the item not attributed to an officer would be with the Chief Executive, however, as it was marked as complete there would be no further updates.

The Chief Executive, in response to workforce planning, advised that he would be working with Elected Members as a priority regarding this.

In response to a query from the Chair who enquired if enough time was allocated for the completion of items sitting at 15%-20% due in December 2024, the Assistant Director – Corporate Policy, Strategy and Performance advised that there was no indication that they would not be completed in time.

A Member of the Panel enquired whether Recommendation 5 on page 7 of the report, referencing making performance reports more accessible to the public, was linked to the last Action on page 13 of the report, 13 and also, in the context of information provision, the broader concept of accessibility should be captured.

The Assistant Director-Corporate Policy, Strategy and Performance confirmed the Recommendation did refer to the Action on page 13 and also advised that everything on the council's website is checked to ensure it meets accessibility guidelines.

The Panel

Decided: to agree the Action Plan.

The meeting ended at 10.25 a.m.