

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 25 January 2023 at 10.00 a.m.

Present in
County Hall: Councillors Peter Henderson (Chair); and George Weir.

Present
Remotely: Councillors Chris Cullen, Mary Kilpatrick, Brian McGinley and
Cameron Ramsay.

Apologies: Councillors Kenneth Bell and Gavin Scott.

Attending in
County Hall: E. Howat, Chief Executive; T. Baulk, Head of Finance, ICT and
Procurement; W. Carlaw, Service Lead – Democratic Governance;
A. Gibson, Committee Services Officer; and C. McCallum, Committee
Services Assistant.

Attending
Remotely: C. McGhee, Chief Internal Auditor; and 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 17 January 2023.

3. **Minutes of Previous Meeting.**

The Minutes of the meeting of 7 December 2022 ([issued](#)) were submitted and approved.

The Chair referred to a previous call-in relating to the proposal to deliver an Airshow in September 2023, 2024, 2025, 2026 and 2027, which had been considered at the Audit and Governance Panel and then referred to Cabinet and ultimately to Council for determination at its meeting on 15 December 2022, when it had been agreed to confirm the decision taken at the meeting of the Cabinet on 1 November 2022.

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

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

The Head of Finance, ICT and Procurement provided the Panel with an update of the status of the Action Log and Work Programme outlining that there were no outstanding actions at present.

Following a question from a Member, it was noted that the Work Programme would be updated to indicate when the Strategic Risk Report would next be considered at this Panel.

The Panel

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

5. **External Audit Reports – Progress to 31 December 2022.**

There was submitted a report ([issued](#)) of 13 January 2023 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.

The Head of Finance, ICT and Procurement drew to the attention of the Panel, a typographical error in the first outstanding action in Appendix 1 where the word “documentation” should be replaced with “document”.

Having scrutinised the progress against the Council’s external audit improvement actions, as presented in the report, the Panel

Decided:

- (1) to note the contents of the report; and
- (2) to agree that, in relation to the second outstanding action regarding the UEL Policy, it would be requested that the due date of 31 March 2023 be amended to 30 September 2023.

The meeting ended at 10.13 a.m.