

AUDIT AND GOVERNANCE PANEL (SPECIAL).

Minutes of a hybrid webcast meeting on 27 September 2023 at 10.00 a.m.

- Present in
County Hall: Councillors Julie Dettbarn (Chair), Brian McGinley and Gavin Scott.
- Present
Remotely: Councillors Kenneth Bell, Mary Kilpatrick and Cameron Ramsay.
- Apologies: Councillors Chris Cullen and George Weir.
- Attending in
County Hall: E. Howat, Chief Executive; T. Baulk, Head of Finance, ICT and Procurement; W. Carlaw, Service Lead – Democratic Governance; T. Simpson, Service Lead – Corporate Accounting; C. McGhee, Chief Internal Auditor; F. Mitchell-Knight, A. Kerr and G. McNally, Audit Scotland; A Gibson, 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.

Councillor Ramsay joined the meeting at 10.10 a.m., during consideration of the undernoted item.

2. Final Report on the 2022/23 Audit.

There was submitted a report (issued) of 21 September 2023 by the Head of Finance, ICT and Procurement

- (1) providing the Annual Accounts for the financial year ended 31 March 2023 and the proposed independent auditor's report to Members of the Council; and
- (2) allowing the auditor to communicate the matters raised during the audit to the Panel.

After the Service Lead – Corporate Accounting gave an introduction to the report, representatives from Audit Scotland spoke on the key issues arising from the report.

A Member of the Panel advised that he had full confidence in the staff running the financial aspects of the Council; that he had doubts over the current culture of the organisation; and that leadership needed to be evidence based and required to be improved to achieve Best Value. He further asked if Audit Scotland was confident that the Council was on a journey to achieve best value. A representative from Audit Scotland advised that decisive leadership was important to an organisation and that progress would be monitored and reported to this Panel.

The Chair thanked the representatives from Audit Scotland for attending the meeting today.

The Panel

Decided:

- (a) to note the Audit Scotland audit confirmation letter, as detailed in Annex 1 of the report;
- (b) to note the 2022/23 Annual Audit Report by Audit Scotland, as detailed in Annex 2 of the report and that the Annual Accounts and Charitable Trust Accounts had an unmodified audit opinion;
- (c) to note that Annex 2 of the report included best value information that had previously been presented to Members;
- (d) to approve the Council's audited Annual Accounts, as detailed in Annex 3 of the report for signature and their subsequent issue by 30 September 2023; and
- (e) to approve the Charitable Trusts' audited Annual Accounts, as detailed in Annex 4 of the report for signature and their subsequent issue by 30 September 2023.

The meeting ended at 10.30 a.m.