

## **AUDIT AND GOVERNANCE PANEL.**

Minutes of a hybrid webcast meeting on 7 May 2025 at 10.00 a.m.

- Present in  
County Hall: Councillors Julie Dettbarn (Chair), Alan Lamont and George Weir.
- Present  
Remotely: Councillor Brian McGinley.
- Apologies: Councillors Kenneth Bell, Chris Cullen, Mary Kilpatrick and Cameron Ramsay.
- Attending in  
County Hall: M. Newall, Chief Executive; T. Baulk, Chief Financial Officer; Lisa Duncan, Chief Finance Officer; C. McGhee, Chief Internal Auditor; W. Carlaw, Service Lead - Democratic Governance; Nicola Gemmell, Service Lead – Revenue and Benefits; J. Chapman, Committee Services Officer; and E. Moore, Clerical Assistant.
- Attending  
Remotely: T Simpson, Service Lead - Corporate Accounting.

### **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 29 April 2025.

**3. Minutes of Previous Meeting.**

The Minutes of the meeting of 26 March 2025 ([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 Chief Financial Officer advised there were no actions outstanding.

The Panel

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

**5. Audit Scotland: A Review of Housing Benefit Overpayments 2018/19 to 2021/22.**

There was submitted a report ([issued](#)) of 25 April 2025 by the Chief Financial Officer presenting the findings and recommendations included in the Audit Scotland report “a Review of Housing Benefit Overpayments 2018/19 to 2021/22”, published in February 2025.

A Member of the Panel gave his views on the report and stated that he would like to receive regular updates as they came and would like to help and support the team from an Audit point of view in terms of making sure they had sufficient resources.

A Member of the Panel advised that although the figures were out of date, it gave a baseline of the work that was ongoing in this area and that this Council was amongst those Councils in Scotland whose payments were accurate. He also intimated that overpayments were often not of the receivers making, that often there was a significant impact on those on low incomes and that cases of this nature should be treated sensitively. Having heard another Member of the Panel, the Service Lead – Revenues and Benefits responded to how those on low incomes were dealt with, should an overpayment be made, which indeed was in a sensitive manner.

A Member of the Panel stated that he was encouraged and happy to hear a sensitive approach was being taken and enquired if there was enough resources and staff in place to continue this approach due to 4 posts being deleted. The Service Lead – Revenue and Benefits advised that in the longer term they were comfortable and had adequate staff in place.

A Member of the Panel enquired if there was an automatic referral to the Information Advice Hub for people who are in debt. The Service Lead – Revenue and Benefits stated that there was not an automatic referral process in terms of revenue debt but if customers did make contact the use of the hub was very much promoted.

A member of the panel asked to be brought up to date on how performance had continued in more recent periods in relation to overpayment recovery. The Service Lead – Revenue and Benefits advised that in the last 2 years 22/23 it was estimated that collection would be 18% and in 23/24 it is estimated to be 20%.

The Panel

**Decided:**

- (1) to note the findings and recommendations from the Audit Scotland report (attached as Appendix 1); and
- (2) to note the local arrangements in place at paragraph 4.2.

**6. External Audit Reports – Progress to 31 March 2025.**

There was submitted a report ([issued](#)) of 25 April 2025 by the Chief Financial Officer providing Members with an update on the progress that the Council was making in relation to external audit improvement actions.

Having heard a Member of the Panel, it was noted that a paper on the uncompleted action reviewing the service and rental agreements between the Council and the Common Good was currently being prepared and would be submitted to Members for formal consideration and approval to a forthcoming Council meeting. The Chief Governance Officer advised that a Members' Briefing in this area had recently been held in advance of the paper coming forward to Council for consideration in later in May.

The Panel, having scrutinised the contents of External Audit Reports – Progress to 31 March 2025

**Decided:**

- (1) to note the contents of the report.

**7. Audit Scotland: Integration Joint Boards - Finance Bulletin 2023/24.**

There was submitted a report ([issued](#)) of 25 April 2025 by the Director of Health and Social Care Partnership presenting the findings of the Audit Scotland report entitled “Integration Joint Boards – Finance Bulletin 2023/24”, published in March 2025.

The Chair commended Officers for the work that had been done and stated that South Ayrshire Council Integration Joint Board was in a relatively healthy position in comparison to other Boards across Scotland and that wellbeing should be at the heart of Councils' issues.

A member of the panel commented that many organisations would be happy achieving 95% of their cost savings and stated that this was commendable.

The Panel

**Decided:**

- (1) to note the findings of the Audit Scotland report (attached as Appendix 1); and

- (2) to note the local arrangements in place at paragraph 4.2.

The meeting ended at 10:42