

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 25 June 2025 at 10.00 a.m.

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

Present
Remotely: Councillor Kenneth Bell.

Apology Councillor Mary Kilpatrick.

Attending in
County Hall: L. McRoberts, Acting Chief Executive; T. Baulk, Chief Financial Officer;
C. McGhee, Chief Internal Auditor; W. Carlaw, Service Lead - Democratic
Governance; T. Simpson, Service Lead – Corporate Accounting; S.
McCardie, Service Lead – Performance, Community Planning and
Sustainability; D. Love, Co-ordinator - Corporate and Service Finance; K.
Copland, Senior Accountant/Senior Finance Officer (Capital/Treasury)
Corporate and Service Finance; J. Chapman, Committee Services Officer;
and E. Moore, 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.

2. Call-ins from Cabinet.

The Panel noted that there were no call-ins from Cabinet of 17 June 2025.

3. Minutes of Previous Meeting.

The Minutes of the meeting of 4 June 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.

It was noted that there was a typographical error in the final item and should read June 2026.

The Panel

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

5. **Annual Account 2024/25.**

There was submitted a report ([issued](#)) of 17 June 2025 by the Chief Financial Officer presenting the unaudited Annual Accounts for the year ended 31 March 2025 ('the unaudited Accounts').

A Member of the Panel gave their views on transparency. The Service Lead, Corporate Accounting advised that the 15 working days' public inspection period commenced on 30 June 2025 with a series of public notices displayed to make the public aware of the procedures. He further stated that it was important that the public looked at the annual accounts and that they were made aware of the Council's robust financial management processes.

A Member of the Panel requested clarification as to what the dash meant in respect of an item under the housing revenue account. The Service Lead, Corporate Accounting advised that the dash represented a zero balance.

Having heard from a Panel Member and from the Service Lead, Corporate and Service Finance it was agreed that the first section of the document, the Management Commentary which provided a useful and informative summary of the Council's financial and operational performance, key risks and future plans would be circulated to all Elected Members.

The Panel

Decided:

- (1) to approve the accounting policies contained in Appendix 1 used in preparing the 2024/25 Annual Accounts;
- (2) having considered the unaudited Annual Accounts in Appendix 1, to note that all figures remained subject to audit;
- (3) having considered the unaudited Charitable Trust Accounts in Appendix 2, to note that all figures remained subject to audit; and
- (4) to request the Chief Financial Officer to report back to the Panel following completion of the audit.

6. Internal Audit Annual Report 2024/25.

There was submitted a report ([issued](#)) of 13 June 2025 by the Chief Internal Auditor presenting to the Audit and Governance Panel the annual report on the internal audit activity during 2024/25, and providing an independent opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems for the year ended 31 March 2025.

Having heard from a Member of the Panel and the Chief Internal Auditor in respect of the footnote on Page 12, Annex A it was noted that she confirmed that the team cleared draft reports with the Services concerned.

A Member of the Panel commended the Chief Internal Officer and gave his views on the Report.

A Member of the Panel asked the reason why there was a high number of actions with regards to malicious damage invoices in Page 11, Annex A The Chief Internal Auditor advised that the Audit was in respect of malicious damage at schools and was a slightly disjointed process as no one had had full oversight of the repairs from start to finish.

The Panel, having scrutinised the contents of Internal Audit Report 2024/25

Decided: to note the contents of the report.

7. Delivering Good Governance – 2024/25 Assessment.

There was submitted a report ([issued](#)) of 13 June 2025 by the Depute Chief Executive and Director of Education inviting Members to review the 2024/2025 year-end assessment against the Council's Delivering Good Governance Framework.

A Member of the Panel enquired about what work was used to profile the roles of the elected members, what it would involve and would Elected Members be involved. The Acting Chief Executive advised that plans were in place and in terms of involving members, it would be a joint approach .

A Member of the Panel stated that the Annual Report reflected on how the Council was performing in certain areas including governance. and given current circumstances, the information provided may not be a true reflection. The Service Lead – Democratic Governance advised that Officers and Members were aware of the duties placed upon them in terms of governance documents, codes of conduct and training undertaken, and also of the consequences where the processes and training were not followed, and the Chief Internal Auditor had confirmed that to date, no council wide concerns had been identified, accordingly officers were able to report that , in relation to governance, the processes in place were effective.

Following comments from a Member of the Panel about being explicit in decision making, The Service Lead - Performance, Community Planning and

Sustainability advised that they would review how reporting on this Framework might be improved.

The Panel

Decided:

- (1) to review and agree the 2024/25 year-end assessment as set out in Appendix 1 of the report;
- (2) to note progress against the 2024/2025 Improvement Actions; and
- (3) to note the new set of Improvement Actions agreed by Corporate Leadership Team for the period 2025/2026.

8. Treasury Management Annual Report 2024/25.

There was submitted a report ([issued](#)) of 18 June 2025 by the Chief Financial Officer presenting in line with the requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management, the annual report of treasury management activities for 2024-25 (as attached at [Appendix 1](#)) and seeking Members' consideration of its contents.

A Member of the Panel commented favourably on the report and asked for clarification on the public borrowing rates. The Chief Financial Officer gave his view on this and advised the rates took into account the short and long-term activity implications and that he was confident the budgets that were in place for 2025/2026 would reflect the type of environment the Council was in.

Having heard from a Panel Member and from the Chief Financial Officer it was noted that the Council were only permitted to borrow in advance of needs based on the next 3 years investment plans.

The Panel, having considered the Annual Treasury Management Report 2024/25, as attached at [Appendix 1](#);

Decided: to remit the Annual Treasury Management Report to Council on 18 September 2025 for approval.

The meeting ended at 11:08 a.m.