

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 3 September 2025 at 10.00 a.m.

Present in
County Hall: Councillors Julie Dettbarn (Chair), Brian McGinley and Cameron Ramsay.

Present
Remotely: Councillors Kenneth Bell and George Weir.

Apologies: Councillors Mary Kilpatrick; Alan Lamont and Bob Pollock.

Attending in
County Hall: C. Sneddon, Chief Executive, C. Caves, Chief Governance Officer; T. Baulk, Chief Financial Officer; K. Anderson, Assistant Director – Corporate Policy, Strategy and Performance; G. Hunter, Assistant Director, Communities and Transformation; W. Carlaw, Service Lead - Democratic Governance; T. Simpson, Service Lead, Corporate Accounting and Service Finance; C. McGhee, Chief Internal Auditor; Stephanie Rodgers, Risk and Safety Co-ordinator; K. Copeland, Senior Accountant/Finance Officer; J. Chapman, Committee Services Officer; and E. Moore, Clerical Assistant.

Attending
Remotely: L. Duncan, Chief Finance Officer, L. Reid, Assistant Director – Transformation and A. Haahr, Audit Scotland.

Opening Remarks.

The Chair

- (1) welcomed everyone to the meeting;
- (2) outlined the procedures for conducting this meeting and advised that this meeting would be broadcast live; and

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.

In the interest of transparency Councillors Dettbarn and Ramsay both advised they had a connection with the IJB in respect of Agenda Item no 5 but did not have an interest to declare.

2. Call-ins from Cabinet.

The Panel noted that there were no call-ins from Cabinet of 26 August 2025.

3. Minutes of Previous Meeting.

The Minutes of the meeting of 25 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.

A Member of the Panel commented on the work programme and asked for clarification on how training and re-assessment of workloads would go ahead this year. The Chief Financial Officer advised that members get an opportunity to raise any areas of concern at the Annual Assessment on 30 September 2025 and any actions would be taken forward with a report to panel to review the outcome of the Annual Assessment.

The Panel

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

5. Internal Audit Annual Update Report – Integration Joint Board (IJB) Performance and Audit Committee (PAC).

There was submitted a report ([issued](#)) of 25 August 2025 by the Chief Internal Auditor providing an annual report for information to the Audit and Governance Panel on internal audit work carried out for the Integration Joint Board (IJB) by the South Ayrshire Council for the year ended 31 March 2025.

A Member of the Panel gave his view on the Report and commended the work of the Integration Joint Board.

A Member of the Panel enquired if the total Audit days of 25 were standard on an annual basis. The Chief Internal Officer advised that it had been standard over the past few years, and at this moment was sufficient time for an opinion to be provided.

The Panel

Decided:

(1) to note the content of this report.

6. Internal Audit – Progress Report 30 June 2025

There was submitted a report ([issued](#)) of 25 August 2025 by the Chief Internal Auditor advising Members of progress of the 2024/25 internal audit plan, progress of the 2025/26 internal audit plan and directorate's progress against implementation of internal audit action plans.

The Chief Internal Officer provided the Panel with general comments in relation to the 3 points stated in 4.3 as requested by a Member of the Panel.

Following a question from a Member of the Panel on the current status of the two items reported in Appendix 3, the Chief Internal Officer provided an explanation and advised that there would be a formal follow up with a summary report back going back to Panel.

The Panel

- Decided:**
- (1) to consider the contents of the report, and
 - (2) to approve the request for an extension to Internal Audit action 2025/06.01- to develop good practice guidance for using consultancy service to 30 September 2025.

7. **External Audit Reports Progress to 30 June 2025.**

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

A Member of the Panel queried whether the review of leases and rents in 4.8 had been completed. The Chief Financial Officer advised that he did not have that information but would report back to Members once the information was obtained.

The Panel

- Decided:** to scrutinise the progress against the Council's external audit improvement actions as presented in this report.

8. **Corporate Lets.**

There was submitted a report ([issued](#)) of 25 August 2025 by the Director of Communities and Transformation providing an annual update in relation to requests for discretion to be applied to let charges from 1 April 2024 to 31 March 2025.

A Member of the Panel commented on the importance of Community Lets and endorsed the report.

A Member of the Panel enquired how the total Let cost in Appendices one and two were determined. The Assistant Director of Communities advised that the cost of Lets was based on standard fees associated with each premises and discretion then worked out on a percentage basis against that standard rate and recommended for approval through the management team within Communities and Transformation.

A Member of the Panel asked for an explanation why the applications from Police Scotland and the Tarbolton Community Council were declined. The Assistant Director of Communities advised that he did not have information but would be happy to obtain that information after the meeting.

The Panel

- Decided:** to review the information in this report.

9. **Treasury Management and Investment Strategy Quarter 1 Update Report 2025/26**

There was submitted a report ([issued](#)) of 25 August 2025 by the Chief Financial Officer providing Members with an update on the 2025/26 treasury prudential indicators for

the period April-June 2025 (Quarter 1) and provide an update on the latest wider economic position.

A Member of the Panel gave his views on the report and asked the Chief Financial Officer what his overall assessment of the Council's position going forward was. The Chief Financial Officer gave his assessment on the Council's position and thereafter stated that the overall financial position of the council was still difficult.

The Panel

Decided: to scrutinise the contents of the report.

10. Strategic Risk Management.

There was submitted a report ([issued](#)) of 25 August 2025 by the Chief Governance Officer updating Members on the reviewed Strategic Risk Register (Appendix 1) in line with the agreed reporting framework

A Member of the Panel enquired if the 16 Strategic Risk ratings had changed overtime. The Acting Risk and Safety Lead advised there had been no change.

The Panel having considered the reviewed Strategic Risk Register (Appendix 1) updated by Chief Officers

Decided: to note the 16 key risks and endorse the work currently being undertaken or proposed by risk owners to mitigate these risks.

11. Internal Audit Investigation Outcome Report

There was submitted a report ([issued members only](#)) of 28 August 2025 by the Chief Internal Officer.

The Panel

Decided: to note the contents of the report.

12. Consideration of Disclosure of Confidential Report

The panel agreed that the Report should remain confidential.

The meeting ended at 11:15.