

AUDIT AND GOVERNANCE PANEL.

Minutes of a hybrid webcast meeting on 24 September 2025 at 10.00 a.m.

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

Present
Remotely: Councillor Brian McGinley

Apologies: Councillors Kenneth Bell, Mary Kilpatrick and Cameron Ramsay

Attending in
County Hall: C. Sneddon, Interim Chief Executive; T. Baulk, Chief Financial Officer; K. Anderson, Assistant Director – Corporate Policy, Strategy and Performance; W. Carlaw, Service Lead - Democratic Governance; T Simpson, Service Lead – Corporate Accounting; C. McGhee, Chief Internal Auditor; Fiona Mithcell-Knight, Audit Scotland; Adam Haar, Audit Scotland; Kirsten Sharp, Audit Scotland; J. Chapman, Committee Services Officer; and E. Moore, Clerical Assistant.

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.

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. Final Report on the 2024/25 Audit

There was submitted a report (issued) of 17 September 2025 by the Chief Financial Officer submitting the external auditor's Proposed 2024/25 Annual Audit Report for consideration by Members of the Audit and Governance Panel and to allow the auditor to communicate the matters raised during the audit and to approve both the Council's Annual Accounts and the Charitable Trust Funds Financial Statements for the financial year ended 31 March 2025.

The External Auditor and The Chief Financial Officer provided responses following a number of questions by Members of the Panel in relation to the Capital Programme.

A Member of the Panel asked why the valuation of the cost of maintenance was substantially higher from Ayrshire Roads Alliance. The Chief Financial Officer provided an explanation of how the valuation was devised.

A Member of the Panel gave his views on Capital Expenditure, Financial Sustainability and Member-Officer relationships and asked Audit Scotland to comment on whether the response they received in respect of the issues that they raised were dealt with in a way that was closely related to the outcome they expected.

A Member of the Panel stated that there were clear signs of progress but there was still a need to pick up the pace. He further added that there were two occurrences of the use of the word “generally” in the report and asked for clarification on this. The Chief Internal Auditor advised that the word “generally” was used in a positive way and was overall satisfactory but there were some exceptions and provided examples of these.

Following discussion and issues raised by a Member of the Panel in relation to the Rental Agreements for Common Good, the Panel

Decided:

- (1) to note the contents of Audit Scotland’s audit completion letter (Annex 1);
- (2) to accept Audit Scotland’s Proposed 2024/25 Annual Audit Report (Annex 2), and to note that both the Council’s 2024/25 Annual Accounts and the Charitable Trust Funds 2024/25 Trustees’ Annual Report and Financial Statements have an unmodified audit opinion;
- (3) to approve the Council’s audited 2024/25 Annual Accounts (Annex 3) for signature and subsequent issue by 30 September 2025; and
- (4) to approve the Charitable Trust Funds audited 2024/25 Trustees’ Annual Report and Financial Statements (Annex 4) for signature and subsequent issue by 30 September 2025.

The meeting ended at 10:45 a.m.