

## **AUDIT AND GOVERNANCE PANEL.**

Minutes of a hybrid webcast meeting on 5 November 2025 at 10.00 a.m.

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

Present  
Remotely: Councillor Ramsay.

Apologies: Councillors Kenneth Bell and Mary Kilpatrick.

Attending in  
County Hall: C. Sneddon, Chief Executive; M. Inglis, Head of Children's, Health, Care and Justice Service; K. Anderson, Assistant Director – Corporate Policy, Strategy and Performance; C. McGhee, Chief Internal Auditor; W. Carlaw, Service Lead - Democratic Governance; T. Simpson, Service Lead – Corporate Accounting; W. Wesson, Chief H.R Officer; B. Sanderson, Service Lead - Human Resources; J. Chapman, Committee Services Officer; and E. Moore, Clerical Assistant.

Attending  
Remotely: L. Reid, Assistant Director – Transformation; L. Duncan, Chief Finance Officer; G. McNally, 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.

### **Variation in Order of Business**

In terms of Standing Order No. 13.3, the Panel agreed to vary the order of business in that item 8 is heard before item 7.

### **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, Lamont and Ramsay all 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 28 October 2025.

3. **Minutes of Previous Meeting.**

The Minutes of the meetings of 24 September 2025 (issued) and 1 October 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 Service Lead Corporate Accounting advised there was one outstanding action on the Action Log which had now been completed.

The Panel

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

5. **South Ayrshire IJB External Audit Report 2024-25.**

There was submitted a report (issued) of 24 October 2025 by the Director of Health and Social Care Partnership presenting Audit Scotland's Annual Audit Report on South Ayrshire IJB's Annual Accounts for the period 2024-25.

There was a discussion relating to the financial stresses of the IJB given the newly released information on the NHS and on delayed discharges.

A discussion took place in relation to how the £6 million gap would be managed and how ring-fenced reserves would be used for transformation projects and to make savings. It was noted that there were short-term and medium-term plans in place which had been presented to the IJB and work on innovation continued to provide a more efficient service.

A Member of the Panel commented on the table contained on Page 21, Exhibit 5.

A Member of the Panel commented that it was a positive Report and in particular around the improvements in performance which had been made.

The Panel, having considered the Annual Audit report of South Ayrshire IJB for period 2024-25

**Decided:**

(1) to note the contents of the Annual Audit report for 2024-25.

6. **Audit Scotland: Delivering for the Future : Responding to the workforce challenge**

There was submitted a report (issued) of 27 October by the Chief Executive advising Members of the recent publication of Audit Scotland's 'Delivering for the future: Responding to the workforce challenge' report, attached as Appendix 1.

A Member of the Panel enquired as to what was being done in respect of the issue of an ageing workforce. The Chief HR Officer stated that a flexible retirement policy had been introduced for older employees who were potentially looking to retire.

A Member of the Panel asked how the Council was attracting young people to the workforce. The Chief HR Officer advised that there was the possibility of creating training positions to attract younger people into the organisation, modern apprenticeships and that Thriving Communities were working on various pathways to attract younger people to the organisation.

A Member of the Panel enquired as to what steps were being taken to reduce staff illness issues. The Chief HR Officer advised that there was a new occupational health service through PAM, an employee assistance programme that employees can self-refer to and that there were risk assessment programmes in place.

A discussion took place as to what was being done nationally to address recruitment issues and the negative press pertaining to Local Authorities and it was noted that there was a very successful campaign run by COSLA which highlighted the very diverse range of careers that young people can pursue within the Local Government.

The Chief HR Officer provided Members with information in relation to the Work Force Plan and Digital Skills Strategy.

A Member of the Panel asked that the impact on productivity due to flexible working could be looked at. The Chief HR Officer advised that this could be done.

A Member of the Panel asked about the retention rate for young apprentices after they had qualified and whether the Council kept in touch. The Chief HR Officer stated that she would take this to the Thriving Communities Team as they would have the requested data and advised it was possible for a previous young apprentice to come back and gave an example of this.

A Member of the Panel queried if the attendance of Council workers in Girvan had increased due to the brand-new working facilities. The HR Officer advised that this could be monitored and included in the annual September absence report.

A discussion took place in relation to data gathering and it was noted that the implementation of Oracle Fusion now gave a more effective reporting function providing much more accurate data which is shared with services to make comparisons.

The Panel

**Decided:** to consider the key messages in the report and feedback any comments to officers.

## 7. **Internal Audit Plan 2025/26 – Midyear review**

There was submitted a report (issued) of 22 October 2025 by the Chief Internal Auditor seek approval for a revision to the 2025/26 Internal Audit plan.

Clarification was sought and given in relation to the Risk Management process currently in place and whether the Chief Internal Audit Officer was adequately resourced.

A Member of the Panel asked how the Chief Internal Auditor presented the work of external auditors to the leadership team. The Chief Internal Auditor advised that they receive Audit Scotland's reports and consider any recommendations that they have but it is the Officers responsibility to take the stated recommendation forward.

A Member of the panel queried whether the proposed reduction of audit days to reduce overheads would impact on services. The Chief Internal Auditor stated that there would be an impact on services if any major work was asked to be done but that there was contingency time allocated for services to ask for advice and guidance and provided examples of this.

**Decided:**

(1) to approve the revised 2025/26 Internal Audit plan.

**8. Internal Audit – Progress Report to 30 September 2025**

There was submitted a report (issued) of 22 October 2025 by the Chief Internal Auditor advising Members of progress of the 2024/25 and 2025/26 internal audit plans and Directorate's progress against implementation of internal audit action plans.

Following comments from Members of the Panel, The Panel

**Decided:** to consider the content of this report

**9. Accounts Commission Annual Report 2024/25**

There was submitted a report (issued) of 15 October 2025 by the Chief Financial Officer advising the Panel of the Accounts Commission Annual Report 2024/25.

The Panel

**Decided:** to consider the findings outlined in the Accounts Commission Annual Report 2024/25 (attached as Appendix 1).

The meeting ended at 11:30am.