

## **AUDIT AND GOVERNANCE PANEL.**

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

Present in  
County Hall: Councillors Brian McGinley (Chair), Wullie Hogg, Bob Pollock,  
Cameron Ramsay and George Weir.

Present  
Remotely: Councillor Julie Dettbarn

Apologies: Councillor Kenneth Bell

Attending in  
County Hall: S. Penman, Chief Executive; C. Caves, Chief Governance Officer; M Inglis,  
Director of Health and Social Care; T. Simpson, Service Lead, Corporate  
Accounting; K. Anderson, Assistant Director – Corporate Policy, Strategy  
and Performance; W. Carlaw, Service Lead - Democratic Governance; C.  
McGhee, Chief Internal Auditor; D. Urquhart, Senior Investigations Officer -  
Internal Audit and Corporate Fraud; K. Copland, Senior Accountant (Capital/  
Treasury) - Corporate Accounting; 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; 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. Apologies from Councillor Bell.

### **2. Call-ins from Cabinet.**

The Panel noted that there were no call-ins from Cabinet of 25 November 2025.

### 3. **Minutes of Previous Meeting.**

The Minutes of the meeting of 5 November 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 were no actions outstanding.

The Panel

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

### 5. **Audit and Governance Panel – 2025 Annual Self-Assessment Outcome**

There was submitted a joint report ([issued](#)) of 21 November 2025 by the Chief Financial Officer and Chief Governance Officer confirming the outcome of the Audit and Governance Panel Self-Assessment for 2025, which was undertaken on 30 September 2025 and to seek agreement of the resulting updated action plan.

A Member of the Panel advised that, from his perspective there had been a lack of recent training and questioned how regular training would be provided going forward. The Service Lead – Democratic Governance stated that there had been a reasonable amount of training and that planned training would be organised for next year. The Chief Governance Officer advised that if there was a particular area which Members felt they needed training, this could be considered.

A Member of the Panel advised that as a new Panel Member they thought the Annual Self-Assessment was exceptionally good and that they took the whole session as a training session with intense debate around several of the questions.

A Member of the Panel gave their view on the Annual Self-Assessment and advised that they had no concerns with the level of training that was made available to Panel Members.

Following comments from a Member of the Panel, it was noted that this year's score had risen from 192 to 196 out of a possible 200, and it was encouraging to see that the score could still be improved upon.

The Panel, having considered the recommendations in the report.

#### **Decided:**

- (1) to note the outcome of the 2025 self-assessment, as set out in 4.1 to 4.6 below and related completed checklist in Appendix 1; and
- (2) to approve the updated action plan for improvements per Appendix 3.

### 6. **Corporate Fraud Team – Six-Monthly Activity Report and National Fraud Initiative Update**

There was submitted a report ([issued](#)) of 19 November 2025 by the Internal Audit Corporate Fraud Team advising the Audit and Governance Panel of the Corporate Fraud Team (CFT) activity from 1 April 2025 to 30 September 2025 and to advise of the progress of the 2024/25 National Fraud Initiative (NFI) to 30 September 2025.

A Member of the Panel asked for an example of what “other Local Authority/ Organisations” constituted in Section 4, Table 1. The Senior Investigations Officer advised that the Other Local Authority/ Organisations could be other areas within the Council or the Department of Work and Pensions.

Following a query from a Member of the Panel in respect of the 5 cases open as referrals in Section 4.8 table 3, it was noted that these cases were still ongoing.

A Member of the Panel asked the Senior Investigations Officer to clarify if whether on page 4, the second half of the table regarding total financial outcomes and total other incomes meant that a case could include both. The Senior Investigations Officer confirmed that this was correct and provided examples.

A Member of the Panel gave his view on the Report and questioned the 24 Council Tax single person discount errors or frauds identified in Appendix 1, National Fraud Investigations and what work could be done to reduce this figure. The Senior Investigations Officer advised that a national data-matching exercise had been undertaken and that, although 24 errors had been identified, more than 500 records had been reviewed to detect them and provided Members with an example of how that process worked. They also advised Members that as far as prevention went, they were actively involved with the National Fraud Initiative.

The Panel, having considered the recommendations in the report.

**Decided:**

- (1) to note the CFT activity for the six-month period to 30 September 2025; and
- (2) to note the update on the 2024/25 NFI exercise which would continue to be included within future CFT activity reports until the exercise concludes.

**7. Audit Scotland Report - Improving Care Experience: Delivering The Promise**

There was submitted a report ([issued](#)) of 24 November 2025 by the Chief Executive advising Members of the recent publication of Audit Scotland’s ‘Improving care experience: Delivering the Promise’ report and to highlight progress made in South Ayrshire.

A discussion took place in relation to identifying metrics and it was noted that the Council had developed their own metrics through the change team and benefit tracker which has been shared with the national Promise team.

A Member of the Panel queried how more funding could be acquired from the Whole Family Wellbeing Fund. The Director of Health and Social Care advised that the Council had benefitted significantly from some of the funding and remained ambitious in applying for further funding as it became available.

A Member of the Panel asked how the Key Findings in 4.1 had impacted on the operation locally in South Ayrshire. The Director of Health and Social Care stated that the Council Governance structures were very clear and provided examples to Members of this.

A Member of the Panel thanked the Director of Health and Social Care and the Assistant Director – Corporate Policy, Strategy and Performance for the Report brought to the Panel and commended the fantastic work that had been carried out over the past few years.

A Member of the Panel gave his views and queried if Voice to Power was tracked and recorded. The Director of Health and Social Care advised that it was and provided Members with examples.

The Panel, having considered the recommendations in the report.

**Decided:**

- (1) to consider the CFT activity for the year to 31 March 2025; and
- (2) to note the update on the 2024/25 NFI exercise. No! Decision is from previous agenda item.

**8. Accounts Commission - Senior Officer Exit Packages**

There was submitted a report ([issued](#)) of 21 November 2025 by the Chief Financial Officer Financial Officer advising the Panel of the Accounts Commission report relating to the 2023/24 Audit of Glasgow City Council – Senior Officer Exit Packages and to determine if any changes were required to the Council’s Scheme of Delegation.

A Member of the Panel commented that there were good governance processes in place and that there was no need to change the Scheme of Delegation. They also noted that the report highlighted the need for full and open transparency.

There was a discussion about whether it had been appropriate for Full Council to delegate authority to the Appointments Panel to deal with packages and it was noted that any such proposal would subsequently be submitted to Council for approval. That the Chief Governance Officer would review the process to see if any improvements could be made.

The Panel, having considered the recommendations in the report.

**Decided:**

- (1) to consider the findings outlined in the Accounts Commission report relating to the 2023/24 Audit of Glasgow City Council – Senior Officer Exit Packages (attached as Appendix 1); and
- (2) to note that there were no changes required to the Council’s current Scheme of Delegation as the control of the Chief Officer establishment is a power reserved to Council ensuring good governance and full transparency in relation to decision making on these matters.

**9. Treasury Management and Investment Strategy Mid-Year Report 2025/26**

There was submitted a report ([issued](#)) of 21 November 2025 by the Chief Financial Officer providing Members with a mid-year treasury management update for the financial year 2025/26.

Following a question from a member of the Panel, the Service Lead, Corporate Accounting clarified the relationship between the borrowing strategy and the capital financing requirement.

A Member of the Panel asked whether interest rates were stable and whether they were likely to decrease in the short to medium term. The Service Lead, Corporate Accounting explained that whilst interest rates were expected to continue to fall, the rate of reduction was not occurring as quickly as previously anticipated. They added that, for planning purposes, including borrowing strategy and forecasting it was important to be patient.

The Panel, having considered the recommendations in the report.

**Decided:**

- (1) to scrutinise the contents of this report; and
- (2) to remit the report to the full council meeting of 19 February 2026 for approval.

**10. Final Investigations Report**

There was submitted a report (issued – Members Only) of 27 November 2025 by the Chief Executive advising Members of the findings of an investigation report commissioned from an independent consultant ('the Consultant').

The Panel, having considered the terms of the Consultant's report at Appendix 1 of the report.

**Decided:**

- (1) To recommend that the Final Investigation Report be remitted to Council for consideration and;
- (2) that the Chief Executive bring a report to Council to clarify how the Recommendations at paragraph 5, Appendix 1, of the report may be implemented.

**11. Consideration of Disclosure of the Confidential Report**

The Panel agreed that Agenda Item no 10, Final Investigations Report should remain confidential.

The meeting ended at 11:30 a.m.