

Agenda Item No. 3**AUDIT AND GOVERNANCE PANEL.**

Minutes of a hybrid webcast meeting on 6 May 2026 at 10.00 a.m.

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

Apologies: Councillors Kenneth Bell and Brian McGinley.

Attending in
Girvan
Committee
Room: C. Caves, Chief Governance Officer; T. Baulk, Chief Financial Officer; L. Duncan – Chief Finance Officer; K. Anderson, Assistant Director – Corporate Policy, Strategy and Performance; C. Cox, Assistant Director - Planning and Development; C. McGhee, Chief Internal Auditor and J. Chapman, Committee Services Officer.

Attending
Remotely: L. Reid, Assistant Director – Transformation and 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 recorded and placed on the Council's website following the meeting.

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 28 April 2026.

3. Minutes of Previous Meeting.

The Minutes of the meeting of 25 March 2026 ([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 indicated that there were two pending actions that were progressing towards completion.

The Panel

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

5. Audit Scotland – IJB Financial Bulletin 2024/25.

There was submitted a report ([issued](#)) of 25 March 2026 by the Director of Health and Social Care presenting the findings of the Audit Scotland report entitled 'Integration Joint Boards – Finance Bulletin 2024/25', published in February 2026.

Members of the Panel remarked on the substantial efforts undertaken by the IJB and expressed gratitude for the report.

A Member of the Panel highlighted the importance of maximising efforts to achieve maximum savings and asked if there was a collaboration between the Council's officers and the IJB to avoid duplication of work. Officers presented examples to Members regarding the initiatives being undertaken to enhance energy efficiency and advised that a new system was being implemented to oversee and track finances for operational activities, which would be advantageous for both the Partnership and the Council in terms of financial utilisation.

A Member of the Panel voiced their concerns regarding the 2022 Census data, specifically noting that the percentage of individuals with long-term illnesses, diseases, or conditions had reached 21% in Scotland and enquired how this statistic compared to the figure for South Ayrshire. The Chief Financial Officer advised that the figure for South Ayrshire regarding long-term conditions was high due to a rise in the number of adults entering residential care, necessitating increased Community support. In the previous year, there was a 20% rise in adults requiring Residential Care, with these individuals typically being around 40 to 50 years of age. As they age, their caregivers, who were often in their 60s and 70s, found it increasingly difficult to provide the necessary support which contributed significantly to the observed increase in the demand for Residential Care.

In response to a remark made by a Member of the Panel, it was observed that Section 4.2 should be designated as Section 4.

A Member of the Panel commented on Risk Sharing Agreements and enquired whether the IJB was currently contemplating this or if it ought to be actively considered. It was noted that the issue should be addressed with the Director of Health and Social Care.

The Panel

Decided:

- (1) to note the findings of the Audit Scotland report (attached as Appendix 1); and
- (2) to note the local arrangements in place at paragraph 4.2.

6. External Audit Reports – Progress to March 2026.

There was submitted a report ([issued](#)) of 23 April 2026 by the Chief Financial Officer providing Members with an update on the progress that the Council was making in relation to external audit improvement actions.

A discussion took place concerning ICT Security Critical incident Response and Business Continuity Plans, following which a Member sought clarification on what it meant to not be entirely dependent on suppliers. The Chief Financial Officer offered a brief summary of his understanding of the matter and advised that he would reach out to the appropriate team to obtain more detailed information for Members.

The Panel

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

7. Best Value Action Plan – Progress Update.

There was submitted a report ([issued](#)) of 21 April 2026 by the Assistant Director – Corporate Policy, Strategy and Performance updating members on the progress toward delivering the Council's Best Value Action Plan.

A Member of the Panel sought clarification on the term SMART and suggested that its definition should be incorporated into the report. The Assistant Director of Corporate Policy, Strategy, and Performance explained that SMART was an acronym for Specific, Measurable, Achievable, Relevant, and Time-bound, and confirmed that the full acronym would be shared following the meeting.

A Member of the Panel referred to Section 13 of the report, namely the absence of a connection to Shaping Our Future Council, enquiring if there was a specific reason for the omission. The Assistant Director of Corporate Policy, Strategy and Performance clarified that his interpretation of that Section pertained to whether it was directly related to Transformation. He further advised that when he was preparing a performance report, he did not seek approval for anything other than noting the performance, therefore, it did not have a direct influence on Shaping Our Future Council. He did, however, agree that Best Value did have an impact and would ensure that the 's' box was checked in future reports.

The Panel

Decided:

- (1) to scrutinise the content of the Best Value Action Plan update report; and
- (2) to consider the progress through the narrative set out within Appendix 1.

The meeting ended at 10:30 a.m.