

**AUDIT AND GOVERNANCE PANEL.**

Minutes of a hybrid webcast meeting on 3 June 2026 at 10.00 a.m.

Present in

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

Apologies: Councillors Kenneth Bell, Wullie Hogg and Brian McGinley.

Attending in

County Hall: T. Baulk, Chief Financial Officer; W. Carlaw, Service Lead, Democratic Governance; C. McGhee, Chief Internal Auditor, D. Urquhart, Senior Investigations Officer, J. Chapman, Committee Services Officer and R. Anderson, Committee Services Assistant.

**Opening Remarks.**

The Chair

- (1) welcomed everyone to the meeting; and
- (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. Call-ins from Cabinet.**

The Panel noted that there were no call-ins from Cabinet of 26 May 2026.

**3. Minutes of Previous Meeting.**

A Member of the Panel referred to an error in the Minutes of 6 May 2026 relating to Item No 5 Audit Scotland – IJB Financial Bulletin 2024/25, which should be amended to reflect the local arrangements mentioned in paragraph 4 rather than in 4.2.

The Minutes of the meeting of 6 May 2026 ([issued](#)) were submitted and approved subject to the above amendment

#### 4. **Action Log and Work Programme.**

There was submitted an update of the Action Log and Work Programme for this Panel (issued).

The Panel

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

#### 5. **Corporate Fraud Team –Activity Report and National Fraud Initiative update.**

There was submitted a report ([issued](#)) of 7 May 2026 by the Internal Audit Corporate Fraud Team advising the Audit and Governance Panel of the Corporate Fraud Team's (CFT) activity for the year to 31 March 2026, the outcome of the 2024/25 National Fraud Initiative (NFI) and the start dates for the 2026/27 National Fraud Initiative.

A Member of the Panel referred to Page 4, Section 4.8, Table 3 and enquired about the reason for the significantly elevated figures concerning open referrals. The Senior Investigations Officer responded that there was a substantial number of housing referrals related to locating and tracing housing debtor cases which had contributed to the elevated figures.

A Member of the Panel referred to the table in the Appendix, specifically the final row concerning the single person discount and requested clarification on how this integrated into the NFI, noting the absence of a target number. The Chief Internal Auditor provided a comprehensive explanation to the Panel.

In response to a Member's observations regarding discrepancies in the figures, the Chief Internal Auditor provided an explanation of how the numbers should be reconciled.

Following remarks from a Member of the Panel, it was observed that after the advertisement of National Fraud Awareness Week, there was no increase in internal referrals documented.

The Panel

**Decided: to note**

(1) to note the CFT activity for the year to 31 March 2026.

(2) to note the update on the 2024/25 NFI exercise and the estimated timetable for the 2026-27 exercise.

#### 6. **Audit and Governance Panel – 2025/26 Annual Report.**

There was submitted a joint report ([issued](#)) of 19 May 2026 by the Chief Financial Officer and the Chief Governance Officer providing the Panel with the Audit and Governance Panel annual report for 2025/26.

A Member enquired whether there had been any progress concerning the vacant position on the panel and was informed that there was no update available.

In response to comments made by a Member of the Panel concerning the recorded activity measures of the Panel not accurately representing the workload carried out by Members, it was proposed that the number of pages considered be reported. The Chief Financial Officer indicated that this information could be collated, and this proposal would be considered at the annual review in September.

A Member of the Panel referred to the Annual Survey and queried if any reason had been given as to why one Panel Member disagreed with the Panel's effective decision making. The Chief Financial Officer advised that no explanation had been offered but was willing to discuss the matter with the Member in question to determine if there was an opportunity to enhance skill set and reporting.

The Panel having considered the Audit and Governance Panel annual report for 2025/26

**Decided:**

- (1) to remit the report to Council on 25 June 2026 for consideration.

The meeting ended at 10:22am.