

## **PERFORMANCE AND AUDIT SUB-COMMITTEE**

### **MINUTES OF MEETING HELD ON TUESDAY 18 MAY 2021 AT 1600 HOURS**

**PRESENT:** Independent Trustees Robin Hume; and Jackie Livingston; and Councillors Neil McGhee; and Clare Maitland Trustees

**ATTENDING:** Anneke Freel, Chief Officer; Lorraine Russell, Finance and Business Development Manager; and Carleen Fitzgerald, Engagement Support Officer; all East Ayrshire Leisure Trust; and Karen Jones, Azets Audit Services

**APOLOGIES:** June Minnery, Trustee; and Jackie Biggart, Head of Corporate Services

**CHAIR:** Independent Trustee, Robin Hume.

### **DECLARATIONS OF INTEREST**

1. No declarations of interest were made.

### **MINUTES OF PREVIOUS MEETING**

2. There were submitted and approved as a correct record the Minutes of the meeting of the Performance and Audit Sub-Committee held on 9 February 2021 (circulated).

### **PERFORMANCE REPORT JANUARY - MARCH 2021 (Q4) ANNUAL DELIVERY PLAN HIGHLIGHTS**

3. There was submitted a report dated 30 April 2021 (circulated) by the Chief Officer, which provided details of the Trust's performance for the period January to March 2021, the fourth quarter of the 2020/21 financial year. It also provides a summary of performance throughout 2020/21. Whilst the report provides Trustees with a detailed analysis of Trust performance in the period, it is set within a context of an unprecedented situation brought about by lockdown restrictions associated with Covid 19. East Ayrshire entered level 4 restrictions on the 24 December 2020 and all venues, except for Dean Castle Country Park (outdoor spaces only) and Annanhill Golf Course, have been closed throughout the period.

During discussion on the report, the following was noted:

- Projecting a positive variance of £510,439
- £110,000 of the surplus to be allocated to retained reserves, the remaining £369,689 will be transferred to unallocated reserves for future designation.
- £10,000 previously allocated for Dower House upgrades, and then essential COVID expenditure will now be reallocated to unallocated reserves.
- Decrease in overall attendance of 96% compared to this period last year.
- E-Books continues to grow with an increase of 120%, Housebound Library Services rose 15%, along with Annanhill Golf Course which is up by 375% compared to the same period last year.
- Information on Quarter 4 highlights has been included within the main report, along with 2020/21 Delivery Plan highlights.
- Capital Improvement Projects – separate paper will be submitted to Board.
- Stewarton Sports Centre renamed Rose Reilly Sports Centre.

- East Ayrshire Recreation Plan consultation received 80 responses, which will be reviewed, and final document published Summer 2021.
- Funding of £30,750 requires designated for the future financial year to support improvement and development, as they were not completed/delivered by 31 March 2021.
- Expenditure of £5,475 is required for Booking System updates, system will be developed to make full use of its functions.
- Performance Scorecard – highlights closures we have had this year.
- Risk Register – no changes.

It was agreed:

- (i) to consider and approve the East Ayrshire Leisure Performs Report for the period January to March 2021;
- (ii) to approve the adjustments to reserves; and
- (iii) to otherwise note the content of this report.

#### **EXTERNAL AUDIT PLAN 2020/21**

4. There was submitted a report dated 6 May 2021 (circulated) by the Chief Officer that presents the External Audit Plan for 2020/21 for noting by the Sub-Committee.

Karen Jones drew attention to a number of highlights within the report:

- Scott Moncrieff are now known as Azets Audit Services.
- Key Audit risks identified: first two are mandated risks that are applied throughout all organisations, remaining two are tailored to East Ayrshire Leisure.
- Risk included that relates to the impact COVID is having on the Trust, and will look at the impact of working remotely and the future financial position, looking for comfort from the Council again.
- Independence and Non-Audit Services highlighted. Azets remains independent of the Trust, Trustees and Senior Management.
- Progressing with Audit remotely this week and working on preparation of Accounts for 2020/21.

It was agreed:-

- (i) to consider and note the External Audit Plan for 2020/21; and
- (iii) otherwise note the contents of the report.

#### **INTERNAL AUDIT PLAN 2021/22**

5. There was submitted a report dated 6 May 2021 (circulated) by the Chief Officer that provides Trustees with an update of the Audit Plan for 2020/21 and provide details of the proposed Internal Audit Plan 2021/22 for consideration and approval.

It was agreed:-

- (i) to consider and approve the Internal Audit Programme 2021/22 as proposed in this report; and
- (iii) otherwise note the contents of the report.

### **STAFF RECOGNITION AWARD**

6. There was submitted a report dated 23 April 2021 (circulated) by the Head of Corporate Services that provided details of nominations for the East Ayrshire Leisure's Staff Recognition Scheme for the period January - March 2021.

It was agreed:-

- (i) to consider and approve the nominations for the Internal Staff Recognition Award;  
and
- (iv) otherwise note the contents of the report.

### **ANY OTHER COMPETENT BUSINESS**

7. N/A

The meeting terminated at 1650 hours.