

PERFORMANCE AND AUDIT SUB-COMMITTEE

MINUTES OF MEETING HELD ON TUESDAY 4 JUNE AT 1600 HOURS IN THE VISITORS CENTRE, DEAN CASTLE COUNTRY PARK, KILMARNOCK

PRESENT: Independent Trustees Jim Roberts; Andy Wilson; and Barbara McIntyre; and Councillor Graham Boyd, Trustee

ATTENDING: Anneke Freel, Chief Officer; Paul Mathieson, Executive Lead: Places, Projects and Programmes; Lorraine Russell, Strategic Lead: Creating a Solid Foundation for Growth; and Carleen Fitzgerald, Development Officer: Organisational Administration; all East Ayrshire Leisure Trust; Sally Cheeney, Senior Statutory Auditor, Azets Audit Services

CHAIR: Independent Trustee, Jim Roberts.

APOLOGIES

1. Councillor Linda Mabon; Trustee and Jackie Biggart, Executive Lead: People, Policy and Performance

DECLARATIONS OF INTEREST

2. N/A

MINUTES OF PREVIOUS MEETING

3. Were submitted and approved as a correct record of the Minutes from the meeting of the Performance and Audit Sub-Committee held on 6 February 2024 (circulated).

The Chief Officer will provide more information about a potential Trading Arm at the Board meeting on 20 June 2024.

PERFORMANCE REPORT JANUARY – MARCH 2024 (Q4)

4. There was submitted a report dated 5 April 2024 (circulated) by the Chief Officer, which provided details of the Trust's performance for the period January – March 2024, the final quarter of the 2023/24 financial year. In line with the organisational review, Strategic Vision and Corporate Delivery Plan, the performance report has been separated into 3 documents: East Ayrshire Leisure Performs; Corporate Delivery Plan Record of Progress; and Financial Performance.

During discussion on the report, the following was noted:

- Attendance figures across Trust venues was 526,192 which is an increase by 15% compared to the same period in 2022/23.
- Leisure at the Heart of Every Community team showing an overall increase in attendance figures of 15.4%.
- Country Park figures increase of 14.7%, 7% of these visitors also visited the Dean Castle.
- VisitScotland attended our visitor attractions – all retained their 4 star rating. Following the feedback report, action plans are being developed to help us progress to 5 stars, particularly for Dean Castle Country Park and Dick Institute.

- Item 2.5 shows the Trust's performance aspirations set out in the Strategic Vision, many of which are already being exceeded. It should be noted that the variances are based on how close we are to achieving the 2030 target.
- New Corporate Delivery Plan for 2024-26 now commencing.
- Finalised outturn at 31 March 2024 is a positive position of £13k.
- Annanhill Golf Course facilities will be upgraded in the future for expansion of female and youth golf.
- Opportunities in the future under the trading arm to expand parks, business case to be developed to bring seasonal activities into parks throughout East Ayrshire.
- Exhibits from Barr Castle to be considered for inclusion within Galston Town Hall when it reopens.
- A full review of mobile delivery is currently underway, looking at all areas of the organisation. An update will be provided at the September Board meeting.
- Jim Roberts attended Lost Villages at the Baird Institute and advised the exhibition was excellent.

It was agreed:

- (i) to approve the East Ayrshire Leisure Performs Report for the period January – March 2024;
- (ii) to otherwise note the content of this report.

ANNUAL HIGHLIGHT REPORT 2023/24

5. There was submitted a report dated 7 May 2024 (circulated) by the Chief Officer, which provides Trustees with highlights of the Trust's performance for the year 2023/24.

During discussion on the report, the following was noted:

- Sharing Our Vision team will create the Trust's annual highlights video which will be presented to the Council alongside the Annual Performance report later in the year. The video will also be shown to our staff and put on our Website for customers to see.
- Protecting Our Environment team working on Core Path Plan document which will go out for a 12 week consultation period soon.

It was agreed:

- (i) to note the highlights and achievements of the Trust during 2023/24; and
- (ii) to otherwise note the content of this report.

EXTERNAL AUDIT PLAN 2023/24

6. There was submitted a report dated 22 May 2024 (circulated) by the Strategic Lead, Creating a Solid Foundation for Growth, which presents the External Audit Plan for 2023/24 for noting by the Sub-Committee.

Sally took the meeting through the report, the following was noted:

- Key Audit risks identified: Management Override of Controls; Fraud in Revenue Recognition; and Pension Assumptions.

- Annual audit review has taken place with Auditors on site last week. Sally will attend the Board meeting on 20 June. Financial Statements will be submitted to Board for approval in September.
- In relation to 'Enhanced procedures in connection with fraud', Jim Roberts asked how Azets would deal with whistleblowers. Sally stated that they would deal with any cases appropriately following procedures.
- Jim Roberts asked how Azets are dealing with the threat of AI. Sally advised that they are changing their approach and using new softwares which provides more testing to flag up any anomalies. Azets are also shifting the way in which staff are trained, spending more time on harder/riskier areas.

It was agreed:

- (i) to note the External Audit Plan for 2023/24; and
- (ii) to otherwise note the content of this report.

INTERNAL AUDIT PLAN 2024/25

7. There was submitted a report dated 14 May 2024 (circulated) by the Executive Lead, People, Policy & Performance, which provides Trustees with an update on prior audit plans and to outline the proposed Internal Audit Plan 2024/25 for consideration and approval.

During discussion on the report, the following was noted:

- Designated number of days for Internal Audit to carry out work for the Trust has been agreed.
- Any audit checks being done for the Council will include the Trust where same systems are used.
- Some previous actions and follow up reviews have been carried forward into the 2024/25 Internal Audit Plan.

It was agreed:

- (i) to approve the Internal Audit Plan 2024/25 as proposed in the report;
- (ii) note the proposal for long term planning of audit priorities; and
- (iii) to otherwise note the content of this report.

ANY OTHER COMPETENT BUSINESS

8. N/A

DATE OF NEXT MEETING

9. East Ayrshire Leisure Board of Trustees – 20 June 2024
Performance & Audit Sub-Committee – 20 August 2024

The meeting terminated at 16.50 hours.