

FINANCE AND AUDIT SCRUTINY COMMITTEE'S MINUTES.

Hybrid meeting, 20th August 2025.

Finance and Audit Scrutiny Committee.

- Present: Jill Brown (Chair), Alexander Belic, Abdul Bostani, Elaine Gallagher, Greg Hepburn, Eunis Jassemi (substitute for Sharon Greer), Jim Kavanagh, Alex Kerr, Anne McTaggart, Malcolm Mitchell, Cecilia O'Lone and Catherine Vallis.
- Apologies Sharon Greer and Jon Molyneux.
- Attending: C Birrell (Clerk); R Emmot, Executive Director of Financial Services; M Johnston, Director of Financial and Business Services; J Campbell, Head of Audit and Inspection; T Hughes (for the Head of Human Resources); (PR) ? and R Wynne and R Jones, EY.

Responses to questions noted.

- 1 There was submitted and noted a list of responses to the questions raised by members at the meeting of this committee on 18th June 2025.

Committee work programme 2025/26 noted.

- 2 There was submitted and noted a report by the Director of Financial and Business Services providing a summary of a proposed committee work programme for the period from August 2025 to June 2026, which took account of the agreed key areas of work for the committee, as outlined in the appendices to the report.

Flexible retirement and redundancy/early retirement – Position noted etc.

- 3 There was submitted and noted a joint report by the Head of Human Resources and the Executive Director of Financial Services, regarding the Local Government Pension Scheme (Scotland) Regulations 2015, flexible retirement provisions and the Local Government (Discretionary Payments & Injury Benefits) Scotland Regulations 1998 (as amended), redundancy and early retirement provisions
- (1) advising of the number of employees who had been granted permission, under delegated authority, to take flexible retirement under the Council's flexible retirement provisions or leave the service of the Council under the Council's redundancy/early retirement provisions in the period from 1st April to 30th June 2025, together with the associated costs and savings, as detailed in the report; and

- (2) that following a decision made at the City Administration Committee on 8th May 2025 this report would now be submitted to this committee on a quarterly basis unless doing so may breach General Data Protection Regulations, which in those circumstances the report would be provided as soon as possible to adhere to the regulations.

Common Good Fund property portfolio – Current position noted.

4 There was submitted and noted a report by the Director of Financial and Business Services providing an update on the management of the Common Good Fund property portfolio by City Property Glasgow (Investments) LLP,

- (1) advising that as at the 30th June 2025,
- (a) the total annual rent for the portfolio was £298,2521, which was an increase of £5,310; and
 - (b) the non-recoverable costs, primarily non-domestic rates and rent arrears continued to be monitored closely and actions taken to the reduced costs and debt across the portfolio as detailed in the report; and
- (2) concluding that over the next 6 months City Property Glasgow (Investments) LLP would
- (a) endeavour to complete all outstanding transactions/negotiations and secure lettings following marketing of those subjects which remained vacant; and
 - (b) continue
 - (i) to monitor repair and maintenance expenditure to protect asset value;
 - (ii) to maximise income through increased rental by undertaking rent reviews and lease renewals where appropriate;
 - (iii) to pursue debt and implement payment plans and legal action as appropriate; and
 - (iv) with a programme of regular inspection to ensure tenant compliance with leasehold obligations.

Outturn for 2024/25 noted.

5 With reference to the minutes of the City Administration Committee of 19th June 2025 (page ? hereof) approving various budget adjustments, the carry forwards and the substantive accounting adjustments for 2024/25 and agreeing that the report

regarding the final outturn for 2024/25 be referred to this committee, there was submitted and noted the said report by the Executive Director of Financial Services.

Unaudited annual accounts 2024/25 accepted etc.

6 There was submitted a report by the Executive Director of Finance regarding the Council's unaudited annual accounts for 2024/25,

- (1) advising that the Local Authority Accounts (Scotland) Regulations 2014 required a local authority to consider the unaudited annual accounts no later than 2 months after publication;
- (2) outlining the key aspects of the unaudited annual accounts for 2024/25, as detailed in an appendix to the report; and
- (3) intimating that the annual accounts were prepared in line with proper accounting practice and statute and had been submitted to the Council's appointed external auditor, Ernst and Young (EY).

After consideration, the committee

- (a) accepted the unaudited annual accounts for 2024/25; and
- (b) noted that
 - (i) the Executive Director of Financial Services had submitted the unaudited annual accounts to the Council's external auditor EY; and
 - (ii) EY was aiming to complete its audit and report its findings to this committee and the City Administration Committee prior to the end of November 2025.