

# Minute

## Monitoring and Audit Committee

Thursday, 17 February 2022, 11:00.

Microsoft Teams.



## Present

Councillors John T Richards, David Dawson, Stephen G Clackson, John A R Scott, Steven B Heddle and Heather N Woodbridge.

## Clerk

- Sandra Craigie, Committees Officer.

## In Attendance

- Hayley Green, Interim Executive Director of Environmental, Property and IT Services.
- Gavin Mitchell, Head of Legal Services.
- Colin Kemp, Interim Head of Finance.
- Karen Greaves, Head of Executive Support.
- Frances Troup, Head of Community Learning, Leisure and Housing.
- Andrew Paterson, Chief Internal Auditor.
- Lesley Mulraine, Service Manager (Housing, Homelessness and Schoolcare Accommodation).
- Barrie Hamill, Internal Auditor.
- Peter Thomas, Internal Auditor.
- Andrew Hamilton, Performance and Best Value Officer (for Items 1 to 4.2).

## Audit Scotland:

- Gillian Woolman, Audit Director.
- Alison Turner, Audit Manager.

## Observing

- Lynda Bradford, Head of Health and Community Care (for Items 1 to 4.4).
- Peter Diamond, Head of Education.
- Sarah Kirkness, Registered Manager, Hamnavoe House.
- Fiona Ratter, Business Improvement Manager/Election Manager (for Items 1 to 4.2).
- Ian Rushbrook, Capital Programme Manager (for Items 4.5 to 6).
- Maureen Spence, Democratic Services Manager.
- Kirsty Groundwater, Communications Team Leader.

## **Apology**

- Councillor Andrew Drever.

## **Declarations of Interest**

- No declarations of interest were intimated.

## **Chair**

- Councillor John T Richards.

## **1. Form of Voting**

The Committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll (recorded vote).

## **2. Statutory Performance Information – 2021 Direction**

After consideration of a report by the Executive Director of Education, Leisure and Housing, copies of which had been circulated, and after hearing a report from the Performance and Best Value Officer, the Committee:

Noted the Accounts Commission's Statutory Performance Information Direction 2021, attached as Appendix 1 to the report by the Executive Director of Education, Leisure and Housing.

## **3. Internal Audit Strategy and Plan**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Resolved to **recommend to the Council** that the Internal Audit Strategy and Plan for 2022/23, attached as Appendix 1 to this Minute, be approved.

## **4. Internal Audit Reports**

### **4.1. Scottish Parliamentary Election – Election Expenses Return**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.1.1.** That Internal Audit had undertaken an audit of processes and controls relating to the election expenses return for the Scottish Parliamentary Election held in May 2021.

**4.1.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to processes and controls operating in respect of expenses for the Scottish Parliamentary Election held in May 2021.

The Committee resolved to **recommend to the Council**:

**4.1.3.** That, having reviewed the audit findings referred to at paragraph 4.1.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **4.2. Members' Expenses and Allowances**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.2.1.** That Internal Audit had undertaken an audit of procedures and controls in place within the Council in relation to members' expenses and allowances.

**4.2.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to procedures and controls in place within the Council in relation to members' expenses and allowances.

The Committee resolved to **recommend to the Council**:

**4.2.3.** That, having reviewed the audit findings referred to at paragraph 4.2.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **4.3. Non-Domestic Rates**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.3.1.** That Internal Audit had undertaken an audit of governance arrangements, processes and controls in place within the Council in relation to Non-Domestic Rates.

**4.3.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to governance arrangements, processes and controls in place within the Council in relation to Non-Domestic Rates.

The Committee resolved to **recommend to the Council**:

**4.3.3.** That, having reviewed the audit findings referred to at paragraph 4.3.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **4.4. Rent Arrears**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.4.1.** That Internal Audit had undertaken an audit of processes and controls relating to rent arrears.

**4.4.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to processes and controls relating to rent arrears.

The Committee resolved to **recommend to the Council:**

**4.4.3.** That, having reviewed the audit findings referred to at paragraph 4.4.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **4.5. Elderly Residential Care Homes – Hamnavoe House**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.5.1.** That Internal Audit had undertaken an audit of operational procedures and controls in place at Hamnavoe House, including administration, financial management, human resource management and security.

**4.5.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to operational procedures and controls in place at Hamnavoe House, including administration, financial management, human resource management and security.

The Committee resolved to **recommend to the Council:**

**4.5.3.** That, having reviewed the audit findings referred to at paragraph 4.5.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **4.6. St Andrews Primary School – Extension Project**

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, the Committee:

Noted:

**4.6.1.** That Internal Audit had undertaken an audit of the project and tender documentation to identify reasons for the increase in costs in respect of the proposed extension of St Andrews Primary School, since the original Stage 2 Capital Project Appraisal was approved in 2014.

**4.6.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to a review of project and tender documentation to identify reasons for the increase in costs in respect of the proposed extension of St Andrews Primary School.

The Committee resolved to **recommend to the Council:**

**4.6.3.** That, having reviewed the audit findings referred to at paragraph 4.6.2 above, assurance was obtained that action had been taken or agreed where necessary.

## **5. Conclusion of Meeting**

At 12:10 the Chair declared the meeting concluded.

Signed: John T Richards.