

Minute

Monitoring and Audit Committee

Thursday, 28 March 2024, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors P Lindsay Hall, Stephen G Clackson, W Leslie Manson, John A R Scott, Gillian Skuse and Mellissa-Louise Thomson.

Clerk

- Hazel Flett, Service Manager (Governance).

In Attendance

- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Gavin Mitchell, Head of Legal and Governance.
- Peter Diamond, Head of Education.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Erik Knight, Head of Finance.
- Frances Troup, Head of Community Learning, Leisure and Housing.
- Andrew Paterson, Chief Internal Auditor.
- Garry Burton, Service Manager (Leisure and Culture) (for Items 1 to 3).
- Nick Hewitt, Team Manager (Culture) (for Items 1 to 3).

In Attendance via Remote Link (Microsoft Teams)

- Claire Meakin, Head Teacher, Kirkwall Grammar School.
- Michael Wilkie, Public Sector Audit Director, KPMG.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor P Lindsay Hall, Interim Chair.

1. External Audit Annual Plan

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing reports from the Head of Finance and the Public Sector Audit Director, KPMG, the Committee:

Noted the external audit plan for 2023/24, prepared by KPMG, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration.

2. 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 2024/25, attached as Appendix 1 to this Minute, be approved.

3. Scapa Flow Museum

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

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the governance and operational procedures and controls operating within Scapa Flow Museum, and obtained assurance that action had been taken or agreed where necessary.

4. School Establishment Audit – Kirkwall Grammar School

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

Scrutinised the findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to administrative procedures and controls operating within Kirkwall Grammar School, and obtained assurance that action had been taken or agreed where necessary.

5. Conclusion of Meeting

At 10:18 the Interim Chair declared the meeting concluded.

Signed: P Lindsay Hall.