

## **Minute**

### **Monitoring and Audit Committee**

Thursday, 25 August 2022, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



### **Present**

Councillors Alexander G Cowie, P Lindsay Hall, Stephen G Clackson and Gillian Skuse.

### **Present via Remote Link (Microsoft Teams)**

Councillors John A R Scott and Mellissa-Louise Thomson.

### **Clerk**

- Sandra Craigie, Committees Officer

### **In Attendance**

- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Gavin Mitchell, Head of Legal and Governance.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Colin Kemp, Interim Head of Finance.
- Erik Knight, Head of Finance.
- Hazel Flett, Service Manager (Governance).
- Andrew Paterson, Chief Internal Auditor.

### **In Attendance via Remote Link (Microsoft Teams)**

- Pat Robinson, Chief Finance Officer, Orkney Health and Social Care Partnership.

### **Audit Scotland:**

- Gillian Woolman, Audit Director.
- Claire Gardiner, Senior Audit Manager.

### **Apology**

- Councillor W Leslie Manson.

### **Declarations of Interest**

- No declarations of interest were intimated.

### **Chair**

- Councillor Alexander G Cowie.

## **1. Internal Audit Annual Report and Opinion**

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

Noted:

**1.1.** That, in terms of the Public Sector Internal Audit Standards:

- The Chief Audit Executive must deliver an annual internal audit opinion and report that could be used by the organisation to inform its governance statement.
- The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.

**1.2.** That, based on the internal audit work performed in 2021/22, the overall opinion, stated in the Internal Audit Annual Report and Opinion for 2021/22, attached as Appendix 1 to the report by the Chief Internal Auditor, was that the Council had a framework of controls in place that provided adequate assurance regarding the Council's governance framework, internal controls and the management of key risks.

The Committee scrutinised:

**1.3.** The Internal Audit Annual Report and Opinion for 2021/22, attached as Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance in respect of the overall opinion stated at paragraph 1.2 above.

## **2. Draft Annual Accounts**

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

Resolved, in terms of delegated powers:

**2.1.** That the Annual Governance Statement, comprising pages 25 to 35 of the draft Annual Accounts for financial year 2021/22, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, be approved.

**2.2.** That the draft Annual Accounts for financial year 2021/22, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, be approved.

## **3. Conclusion of Meeting**

At 14:40 the Chair declared the meeting concluded.

Signed: A G Cowie.