

Minute

Monitoring and Audit Committee

Thursday, 31 August 2023, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, P Lindsay Hall, Stephen G Clackson, John A R Scott and Gillian Skuse.

Present via Remote Link (Microsoft Teams)

Councillor Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Erik Knight, Head of Finance.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Gavin Mitchell, Head of Legal and Governance.
- Andrew Paterson, Chief Internal Auditor.

Observing

- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Kirsty Groundwater, Team Manager (Communications) (for Item 2).
- Jem Brewer, Internal Auditor.
- Sarah Dawson, Trainee Internal Auditor.
- Hanna Gray, Trainee Internal Auditor.

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 2022/23, the overall opinion, stated in the Internal Audit Annual Report and Opinion for 2022/23, 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 organisation's governance framework, internal controls, and the management of key risks.

The Committee scrutinised:

1.3. The Internal Audit Annual Report and Opinion for 2022/23, 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, the Committee:

Resolved, in terms of delegated powers:

2.1. That the Annual Governance Statement, comprising pages 24 to 35 of the draft Annual Accounts for financial year 2022/23, 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 2022/23, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration, be approved.

3. Conclusion of Meeting

At 14:26 the Chair declared the meeting concluded.

Signed: A G Cowie.