

Minute

Monitoring and Audit Committee

Thursday, 21 September 2023, 10:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, P Lindsay Hall, W Leslie Manson, John A R Scott and Gillian Skuse.

Present via Remote Link (Microsoft Teams)

Councillors Stephen G Clackson and 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.
- James Wylie, Corporate Director for Education, Leisure and Housing.
- Gavin Mitchell, Head of Legal and Governance.
- Peter Diamond, Head of Education.
- Erik Knight, Head of Finance (for Items 2 to 6).
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Claire Kemp, Assistant Principal, Orkney College.
- Jane Downes, Director of UHI Archaeology Institute.
- Andrew Paterson, Chief Internal Auditor.
- Jem Brewer, Internal Auditor.
- Paul Kesterton, Information Governance Officer.

In Attendance via Remote Link (Microsoft Teams)

- Michael Wilkie, Public Sector Audit Director, KMPG.
- Paul Clark, Orkney Research Centre for Archaeology, Orkney College.

Observing

- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Lesley Mulraine, Service Manager (Housing, Homelessness and Schoolcare Accommodation).
- Jane Partridge, Service Manager (Secondary and Tertiary Education).

- Kirsty Groundwater, Team Manager (Communications).
- Hudson Johnson, Digital Communications Apprentice.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. 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 Public Sector Audit Director, KPMG, the Committee:

Noted:

1.1. The requirement, in terms of the Local Authority Accounts (Scotland) Regulations 2014, for a local authority, or a committee of the authority, whose remit included audit or governance functions:

- To consider and approve the audited Annual Accounts for signature no later than 30 September immediately following the financial year to which the accounts relate.
- To publish the accounts on a website by 31 October 2023.

1.2. That challenges faced by the external auditors had resulted in the audit not being completed in line with the 2014 Regulations.

1.3. That, in order to enable KPMG to complete the audit, a revised timetable had been agreed in that the signed Annual Accounts, together with an appropriate audit certificate, would be presented to the next meeting of the Monitoring and Audit Committee, scheduled for 16 November 2023, and published thereafter.

2. Complaints Handling and Compliments

After consideration of a report by the Corporate Director for Strategy, Performance and Business Solutions, copies of which had been circulated, and after hearing a report from the Information Governance Officer, the Committee:

Noted the Annual Complaints and Compliments Handling Report for 2022/23, attached as Appendix 1 to the report by the Corporate Director for Strategy, Performance and Business Solutions.

3. Public Sector Internal Audit Standards Self-Assessment

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

Noted:

3.1. That the Public Sector Internal Audit Standards required the Chief Internal Auditor to develop and maintain a Quality Assurance and Improvement Programme that covered all aspects of the internal audit activity, which must include both periodic internal self-assessments and five-yearly external assessments.

3.2. That Internal Audit had undertaken a self-assessment of compliance with the Public Sector Internal Audit Standards.

The Committee scrutinised:

3.3. The findings contained in the Internal Audit Self-Assessment, attached as Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that action had been taken or agreed where necessary.

4. Integration Joint Board – Annual Internal Audit Report and Opinion

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

Noted the Internal Audit Annual Report and Opinion 2022/23 in respect of the Integration Joint Board, attached as Appendix 1 to the report by the Chief Internal Auditor, which confirmed that, for areas subject to audit review during 2022/23, there were adequate and effective controls operating.

5. Internal Audit Reports

5.1. School Establishment Audit – North Walls Community 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 within North Walls Community School, and obtained assurance that action had been taken or agreed where necessary.

5.2. Orkney College Archaeology Institute

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 procedures and controls operating within the Orkney College Archaeology Institute, and obtained assurance that action had been taken or agreed where necessary.

5.3. Orkney College UHI Institute for Northern Studies

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 procedures and controls operating within the Orkney College UHI Institute for Northern Studies, and obtained assurance that action had been taken or agreed where necessary.

5.4. Orkney College Agronomy Institute

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 procedures and controls operating within the Orkney College Agronomy Institute, and obtained assurance that action had been taken or agreed where necessary.

5.5. Housing Rents

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, reviewing procedures and controls in place regarding the charging of rent and its collection from tenants of Council owned residential properties, and obtained assurance that action had been taken or agreed where necessary.

6. Conclusion of Meeting

At 11:58 the Chair declared the meeting concluded.

Signed: (Chair).