

Minute

Monitoring and Audit Committee

Thursday, 30 March 2023, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, P Lindsay Hall, Stephen G Clackson, W Leslie Manson, John A R Scott, Gillian Skuse 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.
- Gavin Mitchell, Head of Legal and Governance.
- Hazel Flett, Service Manager (Governance).
- Andrew Paterson, Chief Internal Auditor.

In Attendance via Remote Link (Microsoft Teams)

KPMG:

- Michael Wilkie, Public Sector Audit Director.
- Matthew Moore, Senior Manager.

Observing

- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Erik Knight, Head of Finance.
- Kenny MacPherson, Head of Property, Asset Management and Facilities.
- Alex Rodwell, Head of Improvement and Performance.
- Susan Shearer, Service Manager (Development and Marine Planning).
- Barrie Hamill, Internal Auditor.
- Bruce Pinkerton, Assistant Procurement Officer.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. 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 2023/24, attached as Appendix 1 to this Minute, be approved.

2. Internal Audit Reports

2.1. Freyja of Scapa – Procurement

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

Noted:

2.1.1. That Internal Audit had undertaken an audit on the procurement process for the tugboat, Freyja of Scapa.

2.1.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, on the procurement process for the tugboat, Freyja of Scapa.

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

2.1.3. That, having reviewed the audit findings referred to at paragraph 2.1.2 above, assurance was obtained that action had been taken or agreed where necessary.

2.2. Climate Change Reporting

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

Noted:

2.2.1. That Internal Audit had undertaken an audit on systems and processes used to produce the Climate Change Duties Report and to assess reliability and accuracy of data in the returns.

2.2.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, on systems and processes used to produce the Climate Change Duties Report and to assess reliability and accuracy of data in the returns.

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

2.2.3. That, having reviewed the audit findings referred to at paragraph 2.2.2 above, assurance was obtained that action had been taken or agreed where necessary.

3. Conclusion of Meeting

At 10:01 the Chair declared the meeting concluded.

Signed: A G Cowie.