

## **Minute**

### **Monitoring and Audit Committee**

Thursday, 9 February 2023, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



### **Present**

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

### **Present via remote link (Microsoft Teams)**

Councillors Stephen G Clackson and P Lindsay Hall.

### **Clerk**

- Sandra Craigie, Committees Officer.

### **In Attendance**

- Stephen Brown, Chief Officer, Orkney Health and Social Care Partnership (for Items 1.1 and 1.2).
- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Gavin Mitchell, Head of Legal and Governance.
- Peter Diamond, Head of Education (for Items 1.1 to 1.3).
- Shonagh Merriman, Service Manager (Corporate Finance) (for Item 1.1).
- Andrew Paterson, Chief Internal Auditor.
- Barrie Hamill, Internal Auditor.
- Peter Thomas, Internal Auditor.

### **Observing**

- Kenny MacPherson, Head of Property, Asset Management and Facilities.
- Alex Rodwell, Head of Improvement and Performance.
- Rosemary Colsell, Service Manager (Procurement) (for Items 1.1 and 1.2).

### **Declarations of Interest**

- No declarations of interest were intimated.

### **Chair**

- Councillor Alexander G Cowie.

## **1. Internal Audit Reports**

### **1.1. General Ledger**

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

Noted:

**1.1.1.** That Internal Audit had undertaken an audit of the processes and controls relating to the General Ledger, the Council's main accounting register which operated via the Integra 2 accounting software system provided by Capita.

**1.1.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding processes and controls relating to the General Ledger.

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

**1.1.3.** That, having reviewed the audit findings referred to at paragraph 1.1.2 above, assurance was obtained that action had been taken or agreed where necessary.

### **1.2. Orkney Health and Care – Contract Managed Services**

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

Noted:

**1.2.1.** That Internal Audit had undertaken an audit of the procedures and controls relating to contract managed services within Orkney Health and Care.

**1.2.2.** The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding procedures and controls relating to contract managed services within Orkney Health and Care.

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

**1.2.3.** That, having reviewed the audit findings referred to at paragraph 1.2.2 above, assurance was obtained that action had been taken or agreed where necessary.

### **1.3. School Establishment Audit – Rousay Community School**

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

Noted:

**1.3.1.** That Internal Audit had undertaken an audit of the administrative procedures and controls within Rousay Community School.

**1.3.2.** 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 Rousay Community School.

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

**1.3.3.** That, having reviewed the audit findings referred to at paragraph 1.3.2 above, assurance was obtained that action had been taken or agreed where necessary.

#### **1.4. Corporate Governance and Risk Management**

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

Noted:

**1.4.1.** That Internal Audit had undertaken an audit of the procedures and controls relating to Corporate Governance and Risk Management.

**1.4.2.** The findings contained in the Internal Audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, regarding procedures and controls relating to Corporate Governance and Risk Management.

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

**1.4.3.** That, having reviewed the audit findings referred to at paragraph 1.4.2 above, assurance was obtained that action had been taken or agreed where necessary.

## **2. Conclusion of Meeting**

At 10:17 the Chair declared the meeting concluded.

Signed: A G Cowie.