

Minute

Monitoring and Audit Committee

Thursday, 29 March 2018, 10:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors John T Richards, David Dawson, Stephen G Clackson, Steven B Heddle, Stephen Sankey and Gwenda M Shearer.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Head of Finance.
- Gavin Mitchell, Head of Legal Services.
- Olwen Sinclair, Chief Internal Auditor.

Audit Scotland:

- Gillian Woolman, Assistant Director.

Observing

- Hayley Green, Head of IT and Facilities.
- Ian Rushbrook, Capital Programme Manager (for Items 1 to 4.3).
- Scott Hunter, Head of Children and Families and Criminal Justice and Chief Social Work Officer.
- George Vickers, Information Governance Officer (for Items 1 to 4.3).
- David Hartley, Communications Team Leader.

Apology

- Councillor Andrew Drever.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor John T Richards.

1. Disclosure of Exempt Information

The Committee noted the proposal that the public be excluded from the meeting for consideration of Item 4.4, as the business to be discussed involved the potential disclosure of exempt information of the classes described in the relevant paragraphs of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

2. Audit Scotland – External Audit Plan

After consideration of a joint report by the Chief Executive and the Executive Director of Corporate Services, copies of which had been circulated, and after hearing a report from the Assistant Director, Audit Scotland, the Committee:

Noted the external audit annual plan for 2017 to 2018, prepared by Audit Scotland, attached as Appendix 1 to the joint report by the Chief Executive and Executive Director of Corporate Services.

3. Internal Audit Annual Strategy and Plan

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

Noted:

3.1. That a comprehensive audit planning process had been undertaken by the Chief Internal Auditor for the year 2018 to 2019.

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

3.2. That the Internal Audit Annual Strategy and Plan for the year 2018 to 2019, attached as Appendix 1 to this Minute, be approved.

4. Internal Audit Reports

4.1. Records Management and Data Protection

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

Noted:

4.1.1. That Internal Audit had undertaken an audit to review the procedures and controls for records management and data protection within the Council, including preparations being made towards complying with the General Data Protection Regulation.

4.1.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the review of the procedures and controls for records management and data protection.

4.1.3. That an action plan, to address the improvements identified, and included within the internal audit report, had been agreed with responsible officers with the actions due to be implemented by September 2018.

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

4.1.4. That, having reviewed the audit findings referred to at paragraph 4.1.2 above, assurance was obtained that action had been taken or agreed where necessary.

4.2. Complaints Handling

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

Noted:

4.2.1. That Internal Audit had undertaken an audit to review the processes surrounding the Council's complaints handling procedures.

4.2.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the audit of complaints handling procedures.

4.2.3. That an action plan, to address the improvements identified and included within the internal audit report, had been agreed with the responsible officers, with the actions to be implemented by April 2019.

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

4.2.4. That, having reviewed the audit findings referred to at paragraph 4.2.2 above, assurance was obtained that action had been taken or agreed where necessary.

4.3. Works and Inspections of Council Owned Properties

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

Noted:

4.3.1. That Internal Audit had undertaken an audit to review the procedures and controls in place for repairs and maintenance of Council owned properties.

4.3.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the review of the procedures and controls in place for repairs and maintenance of Council owned properties.

4.3.3. That an action plan, to address the improvements identified, and included within the internal audit report, had been agreed with responsible officers with the actions due to be implemented by March 2019.

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

4.3.4. That, having reviewed the audit findings referred to at paragraph 4.3.2 above, assurance was obtained that action had been taken or agreed where necessary.

4.4. Children's House, Rendall Road, Kirkwall

On the motion of Councillor John T Richards, seconded by Councillor David Dawson, the Committee resolved that the public be excluded from the meeting for this item on the grounds that it involved the disclosure of exempt information as defined in paragraphs 1 and 2 of Part 1 of Schedule 7A of the Local Government (Scotland) Act 1973 as amended.

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

Noted:

4.4.1. That Internal Audit had undertaken an audit of administrative, financial and security procedures in place at the Children's House, Rendall Road, Kirkwall.

4.4.2. The findings contained in the internal audit report, attached as Appendix 1 to the report by the Chief Internal Auditor, relating to the audit of administrative, financial and security procedures in place at the Children's House, Rendall Road, Kirkwall.

4.4.3. That an action plan, to address the improvements identified and included within the internal audit report, had been agreed with the responsible officers, with the actions due to be implemented by December 2018.

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

4.4.4. That, having reviewed the audit findings referred to at paragraph 4.4.2 above, assurance was obtained that action had been taken or agreed where necessary.

Councillor Stephen G Clackson joined the meeting during discussion of this item.

5. Conclusion of Meeting

At 11:15 the Chair declared the meeting concluded.

Signed: J T Richards.