

Minute

Monitoring and Audit Committee

Thursday, 13 November 2025, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors P Lindsay Hall, Gillian Skuse, W Leslie Manson, James R Moar, John A R Scott and Mellissa-Louise Thomson.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Hayley Green, Director of Infrastructure and Organisational Development.
- Gareth Waterson, Director of Enterprise and Resources.
- James Wylie, Director of Education, Communities and Housing.
- Wendy Bowen, Head of Education.
- Garry Burton, Head of Active Communities.
- Andrew Groundwater, Head of Human Resources and Organisational Development (for Items 4 to 9).
- Erik Knight, Head of Finance.
- Gavin Mitchell, Head of Corporate Governance.
- Lorna Richardson, Head of Infrastructure Services.
- Frances Troup, Head of Strategic Housing, Housing Operations and Homelessness.
- Andrew Paterson, Chief Internal Auditor.
- Jem Brewer, Internal Auditor.
- Kirsty Groundwater, Communications Team Manager (for Item 2).

In Attendance via remote link (Microsoft Teams)

- Seonaidh McDonald, Principal, UHI Orkney (for Items 1 to 4).
- Pauline Black, Deputy Principal, UHI Orkney (for Items 1 to 4).
- Glen Thomson, Service Manager (Property and Capital Programme) (for Items 1 to 7).
- Christine Scott, Finance Manager, UHI Orkney (for Items 1 to 4).
- Mohammadreza Allahyar, Marine Infrastructure Manager (for Items 1 to 6).
- Andy Coulter, Business Systems Specialist (FE Reporting) (for Items 1 to 4).

Observing

- Kenny MacPherson, Head of Property and Asset Management.
- Rosemary Colsell, Service Manager (Procurement) (for Items 5 to 9).
- Allan Alexander, Service Manager (Fleet).

Apology

- Councillor Stephen G Clackson.

Declaration of Interest

- No declarations of interest were intimated.

Chair

- Councillor P Lindsay Hall.

1. External Audit Actions – Progress Report

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

Scrutinised progress made to date in completing actions arising from External Audit Annual Audit Reports, attached as Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that issues identified during external audits were being actioned and followed up.

2. Internal Audit Actions – Progress Update

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

Scrutinised progress made, to date, in completing Internal Audit actions, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance that issues identified during internal audits were being actioned and followed up.

3. Internal Audit Plan – Progress Report

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

Scrutinised progress made to date in completing the Internal Audit Plan for 2025/26, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance regarding delivery of the plan.

4. Internal Audit – UHI Orkney Credits

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, in respect of controls and procedures relating to data collection and recording by UHI Orkney in relation to, and confirming the accuracy of, the Further Education Statistical return required by the Scottish Funding Council, and obtained assurance that action had been taken or agreed where necessary.

5. Internal Audit – St Andrews Primary 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, in respect of administrative procedures and controls operating within St Andrews Primary School, and obtained assurance that action had been taken or agreed where necessary.

6. Internal Audit – Procurement Processes

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, in respect of procedures and controls relating to procurement processes across the Council, including evaluation of compliance with the Procurement Strategy, Contract Standing Orders and review of controls in place to identify fraud risks and prevent fraud during the procurement process, and obtained assurance that action had been taken or agreed where necessary.

7. Internal Audit – Use of Consultants

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, in respect of procedures and controls relating to the use of consultants, and obtained assurance that action had been taken or agreed where necessary.

8. Internal Audit – Fleet Management

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, in respect of procedures and controls relating to the procurement of vehicles and plant and a review of fleet management systems in place to ensure that the Council achieved best value and operated according to industry best practice and relevant legislation, and obtained assurance that action had been taken or agreed where necessary.

9. Conclusion of Meeting

At 15:15 the Chair declared the meeting concluded.

Signed: P L Hall.