

Minute

Monitoring and Audit Committee

Thursday, 5 June 2025, 14:00.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

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

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Director of Enterprise and Resources.
- James Wylie, Director of Education, Communities and Housing.
- Peter Diamond, Head of Education (for Items 1 to 7).
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Erik Knight, Head of Finance.
- Kenny MacPherson, Head of Property and Asset Management.
- Gavin Mitchell, Head of Corporate Governance.
- Alex Rodwell, Head of Performance and Business Support.
- Andrew Paterson, Chief Internal Auditor.
- Hanna Gray, Trainee Internal Auditor.

Observing

- Craig Walker, Service Manager (Human Resources Operations).

Declaration of Interest

- Councillor Gillian Skuse – Item 3.

Chair

- Councillor P Lindsay Hall.

1. Local Code of Corporate Governance

Self-Assessment and Action Plan

After consideration of a report by the Director of Education, Communities and Housing, copies of which had been circulated, and after hearing a report from the Head of Performance and Business Support, the Committee:

Noted:

1.1. That the Council's self-assessment for 2024-25 against the Local Code of Corporate Governance had been completed.

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

1.2. That the updated Local Code of Corporate Governance Improvement Action Plan, attached as Appendix 1 to this Minute, be approved.

2. External 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 actions arising from External Audit Annual Audit Reports, as detailed in 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.

3. Internal Audit Actions – Progress Update

Councillor Gillian Skuse declared an interest in this item, in that she was the Chief Executive Officer of Age Scotland Orkney, which was an organisation that was directly referenced in one of the Internal Audit Actions, and was not present during discussion thereof.

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 found during internal audits were being actioned and followed up.

4. Internal Audit – Evie 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 operating within Evie Community School, and obtained assurance that action had been taken or agreed where necessary.

5. Internal Audit – Firth 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, relating to administrative procedures and controls operating within Firth Primary School, and obtained assurance that action had been taken or agreed where necessary.

6. Internal Audit – Sickness Absence 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, relating to the processes and controls around Sickness Absence Management, and obtained assurance that action had been taken or agreed where necessary.

7. Internal Audit – Stock Checks

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 the accuracy and completeness of stock counts and valuations, and the security and condition of stock held by the Council, and obtained assurance that action had been taken or agreed where necessary.

8. Internal Audit – Payroll

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 the processes and controls in place to ensure that the financial record of salaries, wages and deductions were accurate, and that staff were paid the correct amount at the right time, and obtained assurance that action had been taken or agreed where necessary.

9. Conclusion of Meeting

At 15:21 the Chair declared the meeting concluded.

Signed: P Lindsay Hall.