

Minute

Monitoring and Audit Committee

Thursday, 3 April 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 and John A R Scott.

Present via remote link (Microsoft Teams)

Councillor Mellissa-Louise Thomson.

Clerk

- Hazel Flett, Service Manager (Governance).

In Attendance

- Gavin Mitchell, Head of Legal and Governance.
- Carole Graves, Service Manager (Revenue and Benefits).
- Andrew Paterson, Chief Internal Auditor.

In Attendance via remote link (Microsoft Teams)

- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.

KPMG:

- Michael Wilkie, Public Sector Audit Partner.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor P Lindsay Hall.

1. External Audit Annual Plan

After consideration of a report by the Corporate Director for Enterprise and Sustainable Regeneration, copies of which had been circulated, and after hearing a report from the Public Sector Audit Partner, KPMG, the Committee:

Noted the external audit plan for 2024/25, prepared by KPMG, attached as Appendix 1 to the report by the Corporate Director for Enterprise and Sustainable Regeneration.

2. Internal Audit Charter

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 Charter for 2025/26, attached as Appendix 1 to this Minute, be approved.

3. 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 2025/26, attached as Appendix 2 to this Minute, be approved.

4. Internal Audit – Council Tax

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 controls and procedures in place to ensure billing for Council Tax was accurate and comprehensive, payments were securely received, and processes were well defined and adhered to, and obtained assurance that action had been taken or agreed where necessary.

5. Conclusion of Meeting

At 14:36 the Chair declared the meeting concluded.

Signed: P L Hall.