

Minute

Monitoring and Audit Committee

Thursday, 28 August 2025, 15:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

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

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gareth Waterson, Director of Enterprise and Resources.
- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Erik Knight, Head of Finance.
- Gavin Mitchell, Head of Corporate Governance.
- Shonagh Merriman, Service Manager (Corporate Finance).
- Andrew Paterson, Chief Internal Auditor.
- Pat Robinson, Service Manager (Accounting).

Observing

- Katie Gibson, Team Manager (Corporate Finance).
- Susan Taylor, Committees Officer.

Apology

- Councillor John A R Scott.

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor P Lindsay Hall.

1. Internal Audit Annual Report and Opinion

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

Scrutinised the Internal Audit Annual Report and Opinion for 2024/25, attached as Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance in respect of the Chief Internal Auditor's overall opinion, namely that, based on the internal audit work performed in 2024/25 and a review of outstanding audit recommendations, the Council had a framework of controls in place that provided adequate assurance regarding governance, internal control and risk management.

2. Draft Annual Accounts

After consideration of a report by the Director of Enterprise and Resources, copies of which had been circulated, and after hearing a report from the Head of Finance, the Committee:

Resolved, in terms of delegated powers, that the draft Annual Accounts for financial year 2024/25, incorporating the Annual Governance Statement at pages 21 to 36, attached as Appendix 1 to the report by the Director of Enterprise and Resources, be approved.

3. Conclusion of Meeting

At 15:50 the Chair declared the meeting concluded.

Signed: P L Hall.