

Minute

Monitoring and Audit Committee

Thursday, 12 November 2020, 10:30.

Microsoft Teams.



Present

Councillors John T Richards, David Dawson, Stephen G Clackson, Andrew Drever, Steven B Heddle, John A R Scott and Heather N Woodbridge.

Clerk

- Sandra Craigie, Committees Officer.

In Attendance

- Gillian Morrison, Interim Chief Officer/Executive Director, Orkney Health and Care (for Items 1 to 4.2).
- Karen Greaves, Head of Executive Support.
- Andrew Groundwater, Head of HR and Performance (for Items 4 and 5).
- Gavin Mitchell, Head of Legal Services.
- Edward Abbott-Halpin, Principal, Orkney College (for Items 1 to 4.3).
- Andrew Paterson, Chief Internal Auditor.
- David Hartley, Communications Team Leader.
- Karen Rorie, Internal Auditor.

Audit Scotland:

- Claire Gardiner, Senior Audit Manager.
- Neil Reid, Senior Auditor.

Observing

- James Wylie, Executive Director of Education, Leisure and Housing.
- Hayley Green, Head of IT and Facilities.
- Graeme Christie, Estates Manager (for Items 3 to 4.2).
- Hazel Flett, Senior Committees Officer.
- Beverly Clubley, Chair, College Management Council Sub-committee.

Declaration of Interest

- Councillor Heather N Woodbridge – Item 4.4.

Chair

- Councillor John T Richards.

1. Form of Voting

The Committee resolved that, should a vote be required in respect of the matters to be considered at this meeting, notwithstanding Standing Order 21.4, the form of voting should be by calling the roll or recorded vote.

2. Internal Audit Plan – Progress Update

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

Scrutinised:

2.1. Progress made to date in completing the Internal Audit Plan for 2020/21, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance regarding delivery of the plan.

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

2.2. That the following audits, contained in the Internal Audit Plan for 2020/21, be postponed until COVID-19 restrictions were relaxed:

- Elderly Residential Care Homes.
- Staff Travel and Expenses.
- Members' Expenses.

2.3. That the following audits be added to the Internal Audit Plan for 2020/21:

- Finance System Controls.
- Travel Expenses.

3. Audit Scotland – COVID-19: Guide for Audit and Risk Committees

After consideration of a report by the Chief Internal Auditor, copies of which had been circulated, and after hearing a report from the Senior Audit Manager, Audit Scotland, the Committee:

Noted the Audit Scotland publication, COVID-19: Guide for Audit and Risk Committees, attached as Appendix 1 to the report by the Chief Internal Auditor, which highlighted the key issues for consideration by Audit and Risk Committees during the COVID-19 pandemic, together with suggested questions to ensure effective scrutiny and challenge in those key areas.

4. Internal Audit Reports

4.1. Social Media

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 of the procedures in place within the Council for the use of social media.

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 procedures in place within the Council for the use of social media.

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

4.1.3. 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.

Councillor Steven B Heddle joined the meeting during discussion of this item.

4.2. Property Asset Management

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 of the procedures and controls in place within the Council for exercising delegated powers in relation to property asset management.

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 procedures and controls in place within the Council for exercising delegated powers in relation to property asset management.

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

4.2.3. 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. Orkney College – Credits

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 a review of the further education statistical return and supporting systems, known as Credits, at Orkney College in relation to academic year 2019/20.

4.3.2. That an audit certificate and an audit report were provided to the Scottish Funding Council to report the findings of the review.

4.3.3. 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 further education statistical return and supporting systems, known as Credits, at Orkney College in relation to academic year 2019/20.

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

4.3.4. That, having reviewed the audit findings referred to at paragraph 4.3.3 above, assurance was obtained that action had been taken or agreed where necessary.

4.4. Orkney LEADER Programme

Councillor Heather N Woodbridge declared a non-financial interest in this item, being the Vice Chair of the North Ronaldsay Trust, which had recently received funding from the LEADER Programme, but concluded that her interest did not preclude her involvement in the discussion.

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 a review of compliance with the LEADER Programme Service Level Agreement and relevant European Commission Regulations.

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 administration of the Orkney LEADER Programme during the period 1 October 2019 to 31 August 2020.

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

4.4.3. 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.

5. Conclusion of Meeting

At 11:23 the Chair declared the meeting concluded.

Signed: J T Richards.