

# Minute

## Monitoring and Audit Committee

Thursday, 4 June 2026, 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

- Sandra Craigie, Committees Officer.

## In Attendance

- Gareth Waterson, Director of Enterprise and Resources.
- Wendy Bowen, Head of Education.
- Lynda Bradford, Head of Health and Community Care (for Item 3).
- Andrew Groundwater, Head of Human Resources and Organisational Development (for Items 1 to 3).
- Erik Knight, Head of Finance.
- Gavin Mitchell, Head of Corporate Governance.
- Darren Morrow, Head of Children, Families and Justice Services and Chief Social Work Officer (for Items 2 and 3).
- Alex Rodwell, Head of Performance and Business Support.
- Frances Troup, Head of Strategic Housing, Housing Operations and Homelessness.
- Andrew Paterson, Chief Internal Auditor.
- Shonagh Merriman, Service Manager (Corporate Finance) (for Items 1 and 6 to 8).
- William Moore, Service Manager (Improvement and Performance).

## In Attendance via remote link (Microsoft Teams)

- Michael Wilkie, Partner, KPMG.
- Taimoor Alam, Senior Manager, KPMG.

## Observing

- Katie Gibson, Team Manager (Corporate Finance (for Items 6 to 8)).
- Kirsty Groundwater, Team Leader (Communications).
- Steven Garriock, Corporate Performance Officer (for Items 1 and 2).

## **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 Director of Enterprise and Resources, copies of which had been circulated, and after hearing a report from the Senior Manager, KPMG, the Committee:

Noted the external audit plan for 2025/26, prepared by KPMG, attached as Appendix 1 to the report by the Director of Enterprise and Resources.

## **2. Local Code of Corporate Governance**

### **Self-Assessment and Improvement 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 Service Manager (Improvement and Performance), the Committee:

Noted:

**2.1.** That the Council's self-assessment for 2025/26 against the Local Code of Corporate Governance had been completed.

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

**2.2.** That the Local Code of Corporate Governance Improvement Action Plan for 2026/27, attached as Appendix 1 to this Minute, be approved.

**2.3.** That closure of prior year improvement action plans, with outstanding actions transferred either to the new Improvement Action Plan, or to Directorate Management Teams for monitoring and completion, as detailed in Appendix 2 to this Minute, be approved.

## **3. 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 found during internal audits were being actioned and followed up.

#### **4. 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, 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.

#### **5. 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 conditions of stock held by the Council, and obtained assurance that action had been taken or agreed where necessary.

#### **6. Internal Audit – Papdale 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 Papdale Primary School, and obtained assurance that action had been taken or agreed where necessary.

#### **7. Internal Audit – Fixed Assets**

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 procedures and controls in place to allow verification of the accuracy, existence and valuation of fixed assets, and obtained assurance that action had been taken or agreed where necessary.

#### **8. Conclusion of Meeting**

At 15:27 the Chair declared the meeting concluded.

Signed: P Lindsay Hall.