

Minute

Monitoring and Audit Committee

Thursday, 16 November 2023, 09:30.

Council Chamber, Council Offices, School Place, Kirkwall.



Present

Councillors Alexander G Cowie, P Lindsay Hall, Stephen G Clackson, W Leslie Manson, John A R Scott and Gillian Skuse.

Present via Remote Link (Microsoft Teams)

Councillor Mellissa-Louise Thomson.

Clerk

- Hazel Flett, Service Manager (Governance).

In Attendance

- Karen Greaves, Corporate Director for Strategy, Performance and Business Solutions.
- Hayley Green, Corporate Director for Neighbourhood Services and Infrastructure.
- Gareth Waterson, Corporate Director for Enterprise and Sustainable Regeneration.
- Gavin Mitchell, Head of Legal and Governance.
- Kenny MacPherson, Head of Property, Asset Management and Facilities.
- Andrew Paterson, Chief Internal Auditor.
- Nick Blyth, Climate Change Strategy Officer (for Items 1 to 3.2).

In Attendance via Remote Link (Microsoft Teams)

- Andrew Groundwater, Head of Human Resources and Organisational Development.
- Claire Kemp, Assistant Principal, UHI Orkney (for Items 1 to 3.2).
- Michael Wilkie, Public Sector Audit Director, KMPG.

Observing

- Thomas Aldred, Service Manager (ICT).

Declarations of Interest

- No declarations of interest were intimated.

Chair

- Councillor Alexander G Cowie.

1. Internal Audit Plan – 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 the Internal Audit Plan for 2023/24, as detailed in Appendix 1 to the report by the Chief Internal Auditor, and obtained assurance with regard to delivery of the plan.

2. 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 the 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.

3. Internal Audit Reports

3.1. Orkney College Credits

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, reviewing Orkney College's student activity data return for academic year 2022/23 and thereafter providing an independent opinion on the accuracy of the Further Education Statistical return to the Scottish Funding Council, and obtained assurance that action had been taken or agreed where necessary.

3.2. Climate Change Reporting

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, on systems and processes used to produce the Climate Change Duties Report and to assess reliability and accuracy of data in the returns, and obtained assurance that action had been taken or agreed where necessary.

3.3. IT Operations

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, reviewing procedures and controls in place relating to IT Operations, and obtained assurance that action had been taken or agreed where necessary.

4. Conclusion of Meeting

At 10:20 the Chair declared the meeting concluded.

Signed: A G Cowie.