

MORAY COUNCIL

Minute of Meeting of the Audit and Scrutiny Committee

Wednesday, 30 March 2022

Remote Locations via Video Conference,

PRESENT

Councillor George Alexander, Councillor Frank Brown, Councillor John Cowe, Councillor John Divers, Councillor Donald Gatt, Councillor Graham Leadbitter, Councillor Marc Macrae, Councillor Aaron McLean, Councillor Shona Morrison, Councillor Sonya Warren

APOLOGIES

Councillor Tim Eagle, Councillor Ryan Edwards, Councillor Maria McLean, Councillor Walter Wilson

IN ATTENDANCE

Also in attendance were the Chief Executive, Depute Chief Executive (Education, Communities and Organisational Development), Head of Governance, Strategy and Performance, Internal Audit Manager and Tracey Sutherland, Committee Services Officer.

1. Welcome

The Chair welcomed everyone to the last meeting of the Committee prior to the Local Government Elections in May 2022.

2. Declaration of Group Decisions and Members Interests *

In terms of Standing Order 20 and the Councillors' Code of Conduct, there were no declarations from Group Leaders or Spokespersons in regard to any prior decisions taken on how Members will vote on any item on the agenda or any declarations of Member's interests in respect of any item on the agenda.

3. Minute of Meeting of 16 February 2022

The minute of the meeting of the Audit and Scrutiny Committee dated 16 February 2022 was submitted and approved.

4. Written Questions **

The Committee noted that no written questions had been submitted.

5. Report on the Work of the Internal Audit Section in the Period from 17 February 2022 to 30 March 2022

A report by the Depute Chief Executive (Education, Communities and Organisational Development) advised the Committee on the work of the Internal Audit Section for the period from 17 February 2022 to 30 March 2022.

Following consideration, in which Officers answered questions regarding Council Tax and the Early Learning and Childcare project the Committee agreed to note the contents of the report.

Councillors A McLean and Warren joined the meeting during the consideration of this item.

6. Work of the Internal Audit Section Update

A report by the Depute Chief Executive (Education, Communities and Organisational Development) provided Committee with an update on the work of the Internal Audit Section.

Following consideration the Committee agreed to note the contents of the report.

7. Internal Audit Plan - Year Ending 31 March 2023

A report by the Depute Chief Executive (Education, Communities and Organisational Development) provided the Committee with details of the planned internal audit coverage for the year ending 31 March 2023.

Following consideration the Committee agreed to note:

- i) the proposed internal audit coverage for the 2022/23 financial year; and
- ii) the possible disruption in the service provided by the Internal Audit Section due to the limitations placed on current and potential future working practices from the impact of the pandemic.

8. Thanks

The Committee joined the Chair in thanking the Internal Audit team for all their hard work and guidance over the last 5 years.