

# **MORAY COUNCIL**

## **Minute of Meeting of the Audit and Scrutiny Committee**

**Tuesday, 28 June 2022**

**Council Chambers, Council Office, High Street, Elgin, IV30 1BX**

### **PRESENT**

Councillor Theresa Coull, Councillor John Divers, Councillor Amber Dunbar, Councillor Jérémie Fernandes, Councillor Donald Gatt, Councillor Sandy Keith, Councillor Graham Leadbitter, Councillor Neil McLennan, Councillor Shona Morrison

### **APOLOGIES**

Councillor Peter Bloomfield, Councillor Tracy Colyer, Councillor David Gordon, Councillor Christopher Price

### **IN ATTENDANCE**

Also in attendance were the Chief Executive, Head of Governance, Strategy and Performance, Audit and Risk Manager, Lindsey Robinson, Committee Services Officer, as Clerk to the Committee and Maggie Bruce, Audit Scotland.

#### **1. Chair**

Councillor Graham Leadbitter, as Chair of the Audit and Scrutiny Committee, chaired the meeting.

#### **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. Minutes of meeting of 30 March 2022**

The minute of the meeting of the Audit and Scrutiny Committee dated 30 March 2022 was submitted and approved.

#### **4. Written Questions \*\***

The Committee noted that no written question had been submitted.

#### **5. Report on the Work of the Internal Audit Section in the Period from 1 April 2022 to 28 June 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 1 April 2022 to 28 June 2022.

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

## **6. Internal Audit Annual Report 2021-22**

A report by the Depute Chief Executive (Education, Communities and Organisational Development) provided the Committee with a copy of the Internal Audit Annual report for the year ended 31 March 2022, together with the Audit and Risk Manager's opinion on the adequacy and effectiveness of the Council's system of internal control.

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

## **7. Moray Council Annual Audit Plan 2021-22**

A presentation on the Moray Council Annual Audit Plan 2021-22 was given by Maggie Bruce, Audit Scotland. She introduced the report and gave information on audit fees and the timetable for audit.

Following consideration the Committee agreed to the contents of the Moray Council Annual Audit Plan 2021-22.

## **8. Question Time \*\*\***

Councillor Dunbar sought clarification on whether it was typically required for organisations or groups who receive larger sums of money in the form of council grants or other council funding sources to provide receipts and invoices to the Council in regard to ensure that public monies are being spent as intended.

In response, the Audit and Risk Manager advised that there is a requirement for following the public pound and that audit trail would be required to evidence the receipt or ensure that the monies have been received.