

MORAY COUNCIL

Minute of Meeting of the Audit and Scrutiny Committee

Wednesday, 24 February 2021

remote locations via video-conference,

PRESENT

Councillor George Alexander, Councillor Frank Brown, Councillor John Cowe, Councillor John Divers, Councillor Tim Eagle, Councillor Donald Gatt, Councillor Graham Leadbitter, Councillor Marc Macrae, Councillor Aaron McLean, Councillor Maria McLean, Councillor Shona Morrison, Councillor Derek Ross, Councillor Walter Wilson

APOLOGIES

Councillor Sonya Warren

IN ATTENDANCE

Also in attendance at the above meeting were the Chief Executive, Head of Governance, Strategy and Performance, Internal Audit Manager and Tracey Sutherland, Committee Services Manager.

1. Chair

The meeting was chaired by Councillor Donald Gatt.

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 14 October 2020

The minute of the meeting of the Audit and Scrutiny Committee on 14 October 2020 was submitted and approved.

4. Written Questions **

The Committee noted that no written questions has been submitted.

5. Internal Audit Planning for the Period to 31 March 2021

A report by the Depute Chief Executive (Education, Communities and Organisational Development) outlined the planned audit activity for the remainder

of the financial year 2020/21, noting the steps being taken to reduce the possibility of a 'limitation of scope' in respect of the annual assurance opinion to be provided by the Internal Audit Manager on governance, risk management and the system of internal control.

Following consideration the Committee agreed to note the planned programme of audit activity to be completed in the incoming period in respect of 2020/21 financial year, such programme being designed with the intention, if feasible, of being able to provide the standard internal audit assurances for inclusion with the annual accounts.

6. Work on the Internal Audit Section Update

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

Following consideration the Committee noted the contents of the report.

7. National Fraud Initiative 2018-19

A report by the Depute Chief Executive (Education, Communities and Organisational Development) provided the Committee with information on the outcomes from the National Fraud Initiative (NFI) exercise for 2018/19; in particular, to give a local context to the national results published within a recent Audit Scotland overview report.

Following consideration the Committee agreed to note:

i) the outcomes from the National Fraud Initiative from both a national and local context, recognising that the exercise has preventative, detective and corrective elements which seek to minimise the impact of fraud and other irregularity on the public purse; and

ii) that the Council remains alert to the possibility of fraud and endeavours to mitigate this through the application of effective internal controls within the systems and processes it operates.

8. Internal Audit Charter - Terms of Reference Update

A report by the Depute Chief Executive (Education, Communities and Organisational Development) invited the Committee to review and approve the updated Internal Audit Charter (terms of reference) document.

Following consideration the Committee approved the updated version of the Internal Audit Charter/terms of reference.

9. Question Time ***

Under reference to paragraph 11 of the minute of the meeting Audit and Scrutiny Committee on 14 October 2020, Councillor Alexander sought an update on the decommissioning of the runway at Kinloss Barracks.

In response, Councillor Gatt advised that he was not aware of progress with the decommissioning but advised that he would write to RAF Lossiemouth to get an update and any update received would be circulated to all Members.

The Chief Executive, further responded and said he would also contact the MOD for an update.