

MINUTES

AUDIT COMMITTEE

14 FEBRUARY 2024

Present:

Councillors: Stewart (Chair)
Douris
Elliot
Reynolds (Vice-Chair)

Officers: N Howcutt Chief Finance Officer
M Kirk Head of Health, Safety and Resilience
T Angel Democratic Support Officer

Others: Philip Lazenby (TIAA)

The meeting began at 7.30 pm

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Birnie and Fiona Jump (Head of Financial Services).

2 DECLARATIONS OF INTEREST

There were no declarations of interest.

3 MINUTES AND ACTIONS

The minutes of the previous meeting were agreed.

There was one outstanding action point from the previous meeting. This information will be provided to members as soon as possible.

All other action points had been completed and circulated.

4 PUBLIC PARTICIPATION

There was no public participation.

5 INTRODUCTION FROM THE EXTERNAL AUDITORS

Chris Paisley from KPMG attended the meeting remotely to introduce himself to the committee.

Please refer to the video minutes for full discussion.

6 **STATEMENT OF INTERNAL CONTROL ASSURANCE (SICA) REPORT**

P Lazenby introduced the item. The purpose of the report was to provide the committee with a progress update against the annual internal audit plan.

Please refer to the video minutes for full discussion.

Outcome

The Audit Committee noted the final internal audit report issued for the Council's corporate Health and Safety arrangements, and the content of the SICA and progress against the annual internal audit plan.

Actions

1. M Kirk to provide a brief overview on the Digital Platform for members.
2. M Kirk to provide further information on the findings of the Health and Safety Review.
3. T Angel to add 'Review of Procurement Service' to the work programme for September, as requested by N Howcutt.
4. N Howcutt to circulate recent Cabinet reports relating to the Procurement Review to the committee.

7 **TREASURY MANAGEMENT STRATEGY 2024/25 AND Q3 2023/24 PRUDENTIAL INDICATORS**

N Howcutt introduced the item and advised the purpose of the report was to present the proposed Treasury Management Strategy for 2024/25 and to provide an update on performance against the Council's Prudential Indicators as at Quarter 3, 2023/24.

Please refer to the video minutes for full discussion.

Outcome

The Audit Committee noted the Treasury Management Strategy 2023/24 and the performance against the Council's prudential indicators.

8 **WORK PROGRAMME**

The Chair asked for an update on the Independent Member at the next meeting.

The next meeting is scheduled for Wednesday 20 March 2024.

The Meeting ended at 8.55 pm