

MINUTES
AUDIT COMMITTEE
24 JULY 2024

Present:

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

Officers: N Howcutt Chief Finance Officer
M Kirk Head of Health, Safety and Resilience
R Lang Head of Safe Homes
J Mootealoo Head of Environmental Services (attended remotely)
R Patel Rent and Income Manager (attended remotely)
T Angel Democratic Support Officer

Others: Philip Lazenby (TIAA)
Sofie Kockelbergh (KPMG) (attended remotely)

The meeting began at 7.30 pm

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Birnie and Councillor S Hobson.

F Jump, Head of Financial Services, also sent her apologies.

2 DECLARATIONS OF INTEREST

There were no declarations of interest.

3 MINUTES AND ACTIONS

The minutes of the previous meeting were agreed by the members present and then signed by the Chair.

The action points from the previous meeting will be reviewed at the next meeting.

4 PUBLIC PARTICIPATION

There was no public participation.

5 STATEMENT OF INTERNAL CONTROL ASSURANCE (SICA) REPORT

P Lazenby provided the committee with a progress update against the annual internal audit plan.

Please refer to the video minutes for full discussion.

Outcome

The committee noted the final internal audit reports issued for following Council activities:

- HRA Health and Safety - Reasonable Assurance
- Waste Management - Reasonable Assurance
- Budgetary Control - Substantial Assurance
- Housing Rents - Substantial Assurance

The committee noted the content of the SICA and progress against the annual internal audit plan.

6 **DRAFT INTERNAL AUDIT ANNUAL REPORT 2023/24**

P Lazenby introduced the draft internal audit annual report for 2023/24.

Please refer to the video minutes for full discussion.

Outcome

The committee noted the report.

7 **STRATEGIC RISK UPDATE**

N Howcutt introduced the report and provided the committee with a timetable for the refresh of the Councils strategic risks.

Please refer to the video minutes for full discussion.

Outcome

The committee noted the report.

8 **WORK PROGRAMME**

There were no amendments to the work programme.

The next meeting is scheduled for Wednesday 18 September 2024.

The Meeting ended at 8.30 pm