

AUDIT AND RISK COMMITTEE

Minute of Special Meeting of the Audit and Risk Committee held hybrid on Monday 30 October 2023 at 09.30am.

Present: Councillors D Illingworth, L Barrett, A Chan, K Harvey, I MacPherson, G Stewart and Provost X McDade (substituting for Councillor C Stewart).

In Attendance: J Clark, S MacKenzie, K Molley, A Brown, and R Ramsay (all Corporate and Democratic Services); M Butterworth, F Crofts, R Lyle, and N Taylor (Communities); and C Palmer (Education and Children's Services)

Apologies: Councillor C Stewart.

Councillor D Illingworth, Convener, Presiding.

1. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting and apology was noted as above.

2. DECLARATIONS OF INTEREST

There were no declarations of interest made in terms of the Councillors' Code of Conduct.

S MacKenzie, Head of Finance, provided a verbal update on the position of the unsigned Audited Accounts. Members questions were answered.

S MacKenzie confirmed that the unsigned Audited Accounts would be presented to Committee on 11 December 2023 for approval.

3. MINUTE OF MEETING OF THE AUDIT AND RISK COMMITTEE OF 26 JUNE 2023 FOR APPROVAL

The minute of meeting of the Audit and Risk Committee of 26 June 2023 was submitted and approved as a correct record.

4. OUTSTANDING BUSINESS STATEMENT

Resolved:

The contents of the Outstanding Business Statement, be noted.

5. INTERNAL AUDIT FOLLOW UP

There was submitted a report by Chief Internal Auditor (23/284) presenting a current summary of Internal Audit's 'follow up' work relating to actions due for completion up to August 2023.

In response to a question from Councillor G Stewart regarding resourcing issues, J Clark advised that resourcing within the Service had been resolved and the action on Tay Cities Region Deal should be completed by the end of the year.

Resolved:

The current position in respect of the agreed actions arising from Internal Audit's work, be noted.

6. INTERNAL AUDIT UPDATE

There was submitted a report by Chief Internal Auditor (23/282) presenting a summary of Internal Audit's work undertaken as part of the Internal Audit Plans for 2021/22 and 2022/23.

Resolved:

The progress with Internal Audit activity, be noted.

7. COMMUNITIES

7. (i) (a) 21-07 AGENCY WORKERS

There was a report submitted (23/285) detailing an audit that was undertaken of the management of the 'Provision of a Managed Service for Term Operational Resource' contract (Agency Workers Contract) as part of the Internal Audit Plan for 2021/22.

In response to a question from Councillor L Barrett regarding Services involved in Contract Management being made aware of the procurement regulations, J Clark advised that this should be considered as part of the procurement process. J Clark added that the audit undertaken had highlighted that Services must understand the procurement regulations when setting the Contract Strategy. N Taylor confirmed that the Service are now fully aware of the necessary requirements. Councillor L Barrett raised concerns over other Services being unaware of the procurement regulations when managing Contracts. J Clark confirmed that further information would be shared with members following Committee.

In response to a question from the Convener regarding areas that staff are involved in, N Taylor confirmed that the three main areas of work include the collection of bins for green waste, grass cutting and cover for sickness absences. N Taylor confirmed that staff engaged in the contracts are temporary staff.

In response to a question from Councillor K Harvey, N Taylor advised that assessments undertaken of the contract tender are based on cost and quality.

In response to a question from Councillor G Stewart regarding the Council spend on the contract, N Taylor advised that the increased spend on the contract was a combination of inflation and the Council's requirement for staff to be paid the voluntary wage. N Taylor added that pandemic had also been a contributing factor which had led to additional cover for staff absences.

Resolved:

The contents of Report 22/285, be noted.

7. (i) (b) FOOD, HEALTH AND SAFETY

The was a report submitted (23/294) detailing an audit undertaken of Food, Health, and Safety as an addition to the Internal Audit Plan, as agreed with the Service.

Resolved:

The contents of report 23/294, be noted.

8. INTERNAL AUDIT PLAN 2023/24

There was submitted a report by Chief Internal Auditor (23/295) presenting the strategy for delivery of Internal Audit and the proposed approach for the direction of planned Internal Audit work for 2023/24.

In response to a question from Councillor K Harvey regarding staffing resource, J Clark advised that Internal Audit are currently undergoing recruitment for Internal Auditors and that the team should be fully staffed by the end of the Financial Year.

Members thanked J Clark and her team for their ongoing work.

Resolved:

The contents of report 23/295 to be noted.

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