

AUDIT AND RISK COMMITTEE

Minute of Meeting of the Audit and Risk Committee held hybrid on Monday 26 June 2023 at 1.00pm.

Present: Councillors D Illingworth, L Barrett, A Chan, K Harvey, I MacPherson, G Stewart and Provost X McDade.

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

Councillor D Illingworth, Convener, Presiding.

1. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting.

Provost Xander McDade was substituting for C Stewart.

2. DECLARATIONS OF INTEREST

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

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

There was submitted a report by Head of Finance (23/282) presenting the Council's draft Unaudited 2022/23 Annual Accounts in accordance with the Local Authority Accounts (Scotland) Regulations 2014.

Councillor L Barret had a question concerning the reporting of high-level risks at an operational level rather than a strategic one and how they were escalated through if they were of huge impact. Considering the health and safety concerns of potential flooding in many areas of PKC, she asked for an explanation of how these are dealt with.

Resolved: Councillor L Barrett's request was taken forward.

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.

Resolved: Three actions were due for completion during this period. Two of which were completed and there was a noted new completion date for the remaining one. The report was then agreed upon by all members of the committee.

6. INTERNAL AUDIT UPDATE

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

Resolved: The report was agreed upon by all members of the committee.

7. COMMUNITIES

7(i) 21-07 – AGENCY WORKERS

There was a report submitted (23/285) detailing an audit that had been undertaken of Tay Cities Region Deal which was included in the Internal Audit Plan for 2021/2022, which was approved by the Audit Committee on 30 June 2021.

Resolved: The report was agreed upon by all members of the committee.

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

There was submitted a report by Chief Internal Auditor presenting the

In response to a question from Councillor L Barrett regarding an external review of compliance, J Clark confirmed that towards the end of 2023 there would be another external validated assessment undertaken.

Resolved:

THE CONVENER LED DISCUSSION ON THE FOLLOWING ITEM.

8. INTERNAL AUDIT PLAN

Members thanked L Simpson and her teams for their work in developing PK Performs.

Resolved:

(i)