

# AUDIT AND RISK COMMITTEE

Minute of Meeting of the Audit and Risk Committee held hybrid on Wednesday 7 December 2022 at 10.00am.

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

In Attendance: J Clark, S MacKenzie, F Crofts, J Cockburn, K Molley, A Brown, and M Pasternak (all Corporate and Democratic Services).

Councillor D Illingworth, Convener, Presiding.

## 1. WELCOME AND APOLOGIES/SUBSTITUTIONS

The Convener welcomed everyone to the meeting.

## 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 27 SEPTEMBER 2022 FOR APPROVAL

The minute of meeting of the Audit and Risk Committee of 27 September 2022 was submitted and approved as a correct record.

## 4. OUTSTANDING BUSINESS STATEMENT

### **Resolved:**

The Outstanding Business Statement be noted and updated accordingly.

## 5. INTERNAL AUDIT FOLLOW UP

There was submitted a report by Chief Internal Auditor (22/300) presenting a current summary of Internal Audit's 'follow up' work relating to actions due for completion up to November 2022.

In response to a question from Councillor C Stewart regarding follow up audits on the outcomes of actions, J Clark advised that there is not enough resource to check all actions in depth. However, she confirmed that those with high risk are followed up to ensure that the implemented action has made significant difference to the control environment.

### **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 the Chief Internal Auditor (22/301) presenting a summary of Internal Audit's work undertaken as part of the Internal Audit Plans for 2021/22 and 2022/23.

In response to a question from Councillor L Barrett regarding staffing resources, J Clark advised that one member of the team is seconded at present, but with the addition of the new Senior Internal Auditor, significant progress has been made in increasing resources.

**Resolved:**

The progress with Internal Audit activity, be noted.