FINANCE AND AUDIT SCRUTINY COMMITTEE'S MINUTES.

Hybrid meeting, 30th November 2022.

Finance and Audit Scrutiny Committee.

Present: Frank McAveety (Chair), Alexander Belic, Philip Braat, Stephen Curran, Sean Ferguson, Elaine Gallagher, Sharon Greer, Greg Hepburn, Fyeza Ikhlaq, Thomas Kerr, Angus Millar, and Margaret Morgan.

Apologies: Hanzala Malik and John Molyneux.

Attending: C Birrell (Clerk); M Booth, Executive Director of Finance; M Johnston, Director of Financial and Business Services; D Black, Head of Audit and Inspection; C Quinn (for the Chief Executive); and C MacKenzie (for the Head of Communication and Strategic Partnerships).

Internal Audit performance – 2022/23 mid-year update noted.

1 There was submitted and noted a report by the Head of Audit and Inspection regarding the performance of the Internal Audit section within Financial Services for the period from 1st April to 30th September 2022, advising

(1) that the balanced score card, as detailed in the report, covered the various areas of performance, including the Internal Audit team establishment, work and efficiency and Annual Service Plan and Improvement Report targets;

(2) of the number and range of whistleblowing cases raised up to 30th September 2022, the subsequent enquiries undertaken and the outcome of the completed enquiries to date, together with an update on cases that were ongoing at the end of the 2022/23 financial year as detailed in the report;

(3) of the work of the Corporate Fraud and Investigation Team and further advising that some elements of the Corporate Fraud work plan that required site/home visits were suspended in previous years due to the COVID-19 pandemic, however the full work plan had now resumed;

(4) that after submitting data in October 2020 for the 2020/21 National Fraud Initiative, the Council had received at total of 19,205 matches to investigate in early 2021 and with further matches having been released during the year as the NFI updated the information, a total of 19,916 matches had now been received;

(5) that as part of the Audit Glasgow initiative, the audit team undertook audit assignments and provide support to other public sector organisations and over the lifetime of the project income of over £520,000 had been generated, with income of £160,000 anticipated this year; and

(6) that at the Chartered Institute of Public Finance and Accountancy (CIPFA) Scottish Annual Awards ceremony, the Internal Audit team had been announced as the winners of the CIPFA Scotland Public Finance Team of the Year for 2022 for its provision of the internal audit service to Shetland Islands Council.