

## **MINUTES OF THE MEETING OF THE GENERAL PURPOSES COMMITTEE HELD ON WEDNESDAY, 26TH JULY, 2023**

**MEMBERS:** Councillors Thomas Fawns (Chair), Ayten Guzel (Vice Chair), Nawshad Ali, Alessandro Georgiou, Nelly Gyosheva, Joanne Laban, Elisa Morreale, Sabri Ozaydin and Michael Rye, OBE

### **Officers:**

Fay Hammond (Executive Director Resources), Kevin Bartle (Interim Director of Finance), Gemma Young (Head of Internal Audit and Risk Management), Jeanne Edeam (Exchequer Mgr Accounts P & R) and, Robyn McIntock (Governance Officer)

### **1. WELCOME & APOLOGIES**

The Chair welcomed everyone to the meeting.

No apologies were received.

### **2. DECLARATIONS OF INTEREST**

Councillor Mike Rye declared a non-pecuniary interest as at the time the audit took place he was a Governor at St Andrews school.

### **3. INVOICE PAYMENTS - CONTROLS IN PLACE**

Jeanne Edeam (Exchequer Mgr Accounts) introduced the report. The report was brought to committee as requested by Cllr Ali to look into the controls in place for invoice payments. The controls from the audit recommendation have been fully implemented.

Officers explained that training is offered on procedures for invoices and there is resources on the intranet including user guides. The team also offer a drop- in session once a month.

Members had queries on why some invoices were processed outside of Neptune. Officers explained that the system allows invoices to be paid but refunds are done outside of the system. Non invoiced payments also are paid outside of Neptune.

Following a question from Members on checks done for invoicing, Officers explained that a check list has been made for the team which is used on a daily basis.

## **GENERAL PURPOSES COMMITTEE - 26.7.2023**

### **4. AUDIT & RISK MANAGEMENT SERVICE PROGRESS REPORT**

Gemma Young presented this item explaining that one audit report has already been finalised this year.

No changes were made to the 2023-24 Internal Audit Plan between the last meeting of the Committee and 31 May 2023. There have been no audits in this time with a No or Limited assurance opinion issued.

NOTED the report.

### **5. 2022-23 ANNUAL INTERNAL AUDIT REPORT**

Gemma Young presented this item highlighting the key points from the report explaining that we are in a similar position to last year. There has been only one outstanding high-risk action at year end.

Members raised questions on the household support fund and holiday and food grant. Officers explained that this was in addition to the audit plan.

Overall, it was found that there was a lack of documentation to support expected design, operation and controls. There was also no opportunity for anyone applying for the grant to declare an interest. Officers explained that this was administered during covid which meant that design controls were limited. Grants are no longer being administered in the same way.

**ACTION:** Gemma Young to provide timeline for audit of the Household support fund and holiday food grant

Following a query from Members on the business rates process Officers explained that the high-risk findings were based on how we were billing people which has now been resolved.

### **6. 2022-23 ANNUAL SCHOOLS INTERNAL AUDIT REPORT**

Gemma Young explained that due to an administrative error, the report for this item had not been published. The report will be made available to Members via email and will be formally brought to the committee at the next meeting of the General Purposes Committee.

### **7. GENERAL PURPOSES COMMITTEE ANNUAL REPORT AND FUTURE WORK PROGRAMME 23/24**

NOTED the report and future work programme.

## **GENERAL PURPOSES COMMITTEE - 26.7.2023**

Members commented that last year Councillor Bedekova was a fantastic Chair and that the work done by the Committee has contributed to the Council being a better place.

### **8. DATES OF FUTURE MEETINGS**

NOTED the dates of the future meetings.