

**MINUTES OF THE AUDIT & STANDARDS COMMITTEE
HELD ON**

13 March 2019

7.30 - 8.50 pm

PRESENT

Committee Members

Councillor Stefan Mullard (Chair)
Councillor Jean Clark (Vice-Chair)
Councillor Simon Carter
Councillor Jodi Dunne
Councillor Eddie Johnson
Councillor Chris Vince

Officers

Hannah Criddle, Governance Support Officer
Simon Freeman, Head of Finance and Deputy to the Managing Director
Karen Gardner, Internal Auditor
Simon Hill, Head of Governance
Sarah Marsh, Internal Audit Manager

Also Present

Lisa Clampin, BDO
Councillor Tony Edwards
Francesca Palmer, BDO

43. **APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Councillors Michael Hardware and Shannon Jezzard.

44. **DECLARATIONS OF INTEREST**

Councillors Simon Carter and Chris Vince both declared pecuniary interests in matters related specifically to HTS by virtue as their remuneration as Councillor Directors.

Councillor Stefan Mullard declared a non-pecuniary interest in items 10 and 11 as a member of the Harlow Playhouse Trust.

45. **MINUTES**

RESOLVED that the minutes of the meeting held on 28 November 2018 are agreed as a correct record and signed by the Chair.

46. **MATTERS ARISING**

- a) Minute 39 - Review of Audit & Standards Committee Effectiveness and Terms of Reference

Councillor Carter noted at the previous meeting it was agreed that a task and finish group would be established to look at the appointment of an independent person to the Committee. Councillor Mullard confirmed he would start working on this soon.

47. **WRITTEN QUESTIONS AND PETITIONS**

None.

48. **NON CONTENTIOUS BUSINESS**

None.

49. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

RESOLVED that the work plan is noted.

50. **ANNUAL REPORT ON THE CERTIFICATION OF GRANT CLAIMS AND RETURNS**

The Committee received the annual report on the Certification of Grant Claims and Returns from the previous external auditors, Ernst & Young.

The Committee expressed its thanks to the Revenues and Benefits team for the exceptionally accurate work carried out in the benefit administration.

RESOLVED that:

- A** The Committee noted the report.

51. **EXTERNAL AUDITOR - AUDIT PLAN 2018/19**

The Committee received a report which outlined the rationale behind the proposed annual audit plan, which was set out in Appendix A to the report, and had been planned by BDO, the external auditor.

RESOLVED that:

- A** The Committee noted the report and planned audit work to be undertaken by BDO the Council's new external audit provider.

52. **INTERNAL AUDIT STRATEGY AND PLAN 2019/20**

The Committee received a report proposing the Internal Audit Strategy and Plan for the 2019/20 municipal year.

Members of the Committee considered that the effectiveness and contribution that the Strategy and Plan made, met the criteria within the Council's assurance framework.

RESOLVED that:

- A The Internal Audit Strategy and Plan for 2019/20 is approved.

53. **PERIOD 11 INTERNAL AUDIT ACTIVITY REPORT 2018/19**

The Committee received the Period 11 Internal Audit Activity Report which showed the progress being made against the Audit Plan since the last meeting of this Committee.

It was noted that there was a proposal to defer three audits.

RESOLVED that:

- A The three audits be deferred as detailed in the report.

54. **AUDIT AND STANDARDS COMMITTEE WORK PLAN AND TRAINING PROGRAMME**

The Committee received its proposed 2019/20 work plan and proposed training programme for Councillors.

RESOLVED that:

- A The work plan and training programme for the 2019/20 municipal year are agreed.

55. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received a report on the Risk Management Appetite.

RESOLVED that:

- A The Risk Management Appetite as set out in the report is agreed.
- B A Risk Maturity Assessment is carried out and the findings are reported back to the Committee during 2019/20.
- C A Risk Appetite Framework is established and reported back to the Committee during 2019/20.

56. **REFERENCES FROM OTHER COMMITTEES**

None.

57. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE