

MINUTES OF THE AUDIT & STANDARDS COMMITTEE HELD ON

24 November 2021

7.30 - 8.43 pm

PRESENT

Committee Members

Councillor Eddie Johnson (Chair)
Councillor Colleen Morrison (Vice-Chair)
Councillor Jean Clark
Councillor Jodi Dunne
Councillor James Leppard
Councillor Matthew Saggars
Councillor Chris Vince
Laura Kirman

Officers

Natalie Hook, Senior Auditor
Simon Freeman, Deputy to the Chief Executive and Director of Finance
Sarah Marsh, Internal Audit Manager
Adam Rees, Senior Governance Support Officer

APOLOGIES

Councillor Simon Carter

17. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were received from Councillor Simon Carter.

18. DECLARATIONS OF INTEREST

None.

19. MINUTES

RESOLVED that the minutes of the meeting held on 16 June 2021 are agreed as a correct record and signed by the Chair.

20. MATTERS ARISING

Simon Freeman, Deputy to the Chief Executive and Director of Finance, provided an update on 2018/19 accounts. In June the Council's external auditor, BDO, had sent the Council further technical queries in July which

needed to be resolved. The Council had taken advice from CIPFA and submitted a response to BDO in September.

The Council had met with BDO on 24 November who had raised further queries and a follow up meeting was scheduled for 8 December.

If the technical issues could not be resolved, his advice to the Committee, in line with CIPFA's advice would be to approve the accounts. A special meeting would be convened for the purpose of approving the accounts.

21. **WRITTEN QUESTIONS AND PETITIONS**

None.

22. **NON CONTENTIOUS BUSINESS**

None.

23. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

RESOLVED that the work plan is noted.

24. **AUDITOR APPOINTMENT**

The Committee considered a report which recommended that the Council joins the national procurement process led by Public Sector Audit Appointments Limited (PSAA)

RESOLVED that the Committee recommended to Full Council that:

A The Council participates in the national procurement process led by Public Sector Audit Appointments Limited (PSAA) for the appointment of its external auditors.

B Delegated authority be granted to the Director of Finance, as the Council's statutory officer under Section 151 of the Local Government Act 1972 to formally give notice of the Council's intention to opt in to the PSAA procurement exercise.

25. **REVIEW OF AUDIT AND STANDARDS COMMITTEE EFFECTIVENESS AND TERMS OF REFERENCE**

The Committee received a report on the review of the effectiveness of the Committee and its terms of reference.

RESOLVED that the Committee:

A Agreed no changes are required to its Terms of Reference.

- B Considered the results of the review of effectiveness of the Audit Committee and noted progress against last year's action.

26. **EXTERNAL QUALITY ASSURANCE OF INTERNAL AUDIT AGAINST THE PUBLIC SECTOR INTERNAL AUDIT STANDARDS**

The Committee received a report on the external quality of assurance of Internal Audit against the public sector internal audits standards.

The Committee noted that Internal Audit had met every standard and congratulated the team on their achievement.

RESOLVED that the Committee:

- A Agreed that Internal Audit complies with the requirements of the Public Sector Internal Audit Standards.

- B Noted the actions proposed to enhance the Internal Audit service.

27. **PERIOD 8 INTERNAL AUDIT ACTIVITY REPORT 2021/22**

The Committee received the internal audit activity report.

RESOLVED that the Committee:

- A Reviewed the outcomes of the work of the Internal Audit service for the period July to November 2021 and identifies any issues for further consideration.

- B Approved the revised Internal Audit Charter.

- C Approved the revised Anti-Fraud and Corruption Strategy.

28. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received a report on risk management and the strategic risks register.

RESOLVED that the Committee noted the Strategic Risks, risk scores and variation against risk appetite as at 30 September 2021.

29. **REFERENCES FROM OTHER COMMITTEES**

None.

30. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE