

## MINUTES OF THE AUDIT & STANDARDS COMMITTEE HELD ON

1 March 2022

7.30 - 8.45 pm

### PRESENT

#### Committee Members

Councillor Eddie Johnson (Chair)  
Councillor Colleen Morrison (Vice-Chair)  
Councillor Simon Carter  
Councillor Jean Clark  
Councillor Jodi Dunne  
Councillor Matthew Sagggers  
Councillor John Steer  
Councillor Chris Vince  
Laura Kirman, Independent Person

#### Officers

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

### 31. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

None.

### 32. DECLARATIONS OF INTEREST

Councillor Matthew Sagggers declared a non-pecuniary interest as a leaseholder in Harlow.

### 33. MINUTES

**RESOLVED** that the minutes of the meeting held on 24 November 2021 are agreed as a correct record and signed by the Chair.

### 34. MATTERS ARISING

Simon Freeman, Director of Finance and Deputy to the Chief Executive, gave an update on the 2018/19 accounts. He said that he was hoping to receive the final technical review from BDO next week. He would speak with the Chair about whether an additional meeting of the Committee would be called or whether the accounts would be considered in the next council year.

35. **WRITTEN QUESTIONS AND PETITIONS**

None.

36. **NON CONTENTIOUS BUSINESS**

None.

37. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

**RESOLVED** that the work plan is noted.

38. **PERIOD 11 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 December 2021 to March 2022.
- B** Approved the carry forward of the following audits from the 2021/22 Internal Audit plan: treasury management, payroll and council housebuilding.

39. **INTERNAL AUDIT STRATEGY AND PLAN 2022/23**

The Committee received a report on the internal audit strategy and plan for 2022/23.

The Committee agreed to add a recommendation recommending that the IT Strategy is reviewed every two years.

**RESOLVED** that:

- A** The effectiveness and contribution of the Internal Audit Strategy and Plan within the Council's assurance framework be considered.
- B** The Committee approved the Audit Strategy and Plan for 2022/23.
- C** The Committee approved the change in individual report opinions for reports issued as part of the 2022/23 plan and onwards.
- D** It be recommended that the IT Strategy is reviewed every two years.

40. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received the risk management report.

**RESOLVED** that the Committee noted the Strategic Risks, risk scores and variation against risk appetite as at 31 December 2021.

41. **AUDIT AND STANDARDS COMMITTEE WORK PLAN AND TRAINING PROGRAMME 2022/23**

The Committee received its work plan and training programme for 2022/23.

**RESOLVED** that the work plan and training programme for 2022/23 be noted.

42. **REFERENCES FROM OTHER COMMITTEES**

None.

43. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE