

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

6 March 2024

7.30 - 8.31 pm

PRESENT

Committee Members

Councillor Simon Carter (Chair)
Councillor Colleen Morrison (Vice-Chair)
Councillor Jodi Dunne
Councillor Aiden O'Dell
Councillor Matthew Saggars
Laura Kirman

Officers

Natalie Hook, Senior Auditor
Sarah Marsh, Head of Internal Audit
Adam Rees, Senior Governance Support Officer
Jacqui Van Mellaerts, Assistant Director - Finance

Also Present

Dean Gibbs, KPMG

28. **APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Councillor Eddie Johnson.

29. **DECLARATIONS OF INTEREST**

Councillor Jodi Dunne declared a pecuniary interest as a council appointed director of HTS (Property and Environment) Ltd.

30. **MINUTES**

RESOLVED that the minutes of the meeting held on 22 November 2023 are agreed as a correct record and signed by the Chair.

31. **MATTERS ARISING**

None.

32. **WRITTEN QUESTIONS AND PETITIONS**

None.

33. **NON CONTENTIOUS BUSINESS**

None.

34. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

RESOLVED that the work plan is noted.

35. **VERBAL UPDATE FROM KPMG**

The Committee received a verbal update (following an update report) from the council's external auditor, KPMG, which set the timetable for completing the 2022/23 audit.

Dean Gibbs, KPMG, said the council wasn't unique in having backlog of audits. There would be a backstop for previous audits, followed by a staggered timetable which would enable councils to be up to date on audits.

RESOLVED that the update was noted.

36. **INTERNAL AUDIT STRATEGY AND PLAN 2024/25**

The Committee received a report on the Internal Audit Strategy and Plan for 2024/25.

RESOLVED that the Committee:

A Considered the effectiveness and contribution of the Internal Audit Strategy and Plan within the Council's assurance framework.

B Approved the Audit Strategy and Plan for 2024/25.

37. **PERIOD 11 INTERNAL AUDIT ACTIVITY REPORT 2023/24**

The Committee received the Internal Audit progress report.

Laura Kirman asked that a report on actions arising from peer review recommendations come to the next committee meeting.

RESOLVED that the Committee:

A Reviewed the outcomes of the work of the Internal Audit service for the period December 2023 to February 2024 and identifies any issues for further consideration.

- B** Approved the deferral of the following four audits from the 2023/24 Internal Audit plan: Emergency planning, Harvey Centre, Leaseholders and Section 20, and software licences.

38. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received the risk management report.

Laura Kirman, asked if the risk monitoring could show how risk has changed over time. Officers advised this could be reviewed..

Risk appetite was discussed and it was agreed to discuss again at a future meeting when reviewing the risk appetite general statement.

RESOLVED that:

- A** The Committee notes the amendments that have been made to the Risk Management Strategy.
- B** The Committee approves the updated Risk Management Strategy set out in Appendix 1 to the report.
- C** The Committee notes work being undertaken to review and update corporate risks to reflect the Corporate Plan from April 2024.
- D** It was recommended to Cabinet that it notes the approvals made by the committee in respect of Risk Management.

39. **REFERENCES FROM OTHER COMMITTEES**

None.

40. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE