

AUDIT COMMITTEE

Minutes of the meeting held on 23 September 2021 commencing at 7.00 pm

Present: Cllr. McGarvey (Chairman)

Cllr. Morris (Vice Chairman)

Cllrs. Barnes, Kitchener, Morris, Pender and Williamson

Apologies for absence were received from Cllrs. London and Osborne-Jackson

Cllr. Dickins was present via a virtual media platform which does not constitute attendance as recognised by the Local Government Act 1972.

15. Minutes

Resolved: That the Minutes of the meeting of the Audit Committee held on 15 July 2021 be agreed and signed as a correct record.

16. Declarations of Interest

No additional declarations of interest were made.

17. Actions from Previous Meeting

The action was noted.

18. Responses of the Council, Cabinet or Council Committees to the Committee's reports or recommendations

There were none.

19. Audit Committee Member Development - Internal Audit and the Role of the Audit Committee

The Audit Manager gave a [presentation](#) and briefed Members on Internal Audit and the role of the Audit Committee.

Resolved: That

- a) the Members Development be noted; and
- b) Risk Management be the next topic for Member Development in January followed by External Audit in March.

20. Members Allowance Scheme Monitoring

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The Head of Legal and Democratic Services presented a report which outlined Members' allowances claimed during the 2020/21 year. Travel expenses had been claimed by 10 out of 54 members which was lower than previous years and likely due to the Covid-19 pandemic.

Resolved: That the contents of the report be noted.

21. Statement of Accounts 2020/21 - Progress Update Report

The Head of Finance updated Members on the progress of the Statement of Accounts. Grant Thornton began the external audit on 12 July 2021 and this was still progressing. It was unlikely the audit would be completed by 30 September 2021.

It was noted that many other Councils were in a similar position.

Resolved: That the report be noted.

22. Internal Audit Progress Report 2021/22

The Audit Manager presented the report which set out Internal Audit progress and its outcomes since the meeting in July. Three pieces of work from the 2021/22 Internal Audit Plan had been completed on the community grants process, payroll and the ten-year budget strategy. There were no significant issues raised from the audits. Grant assurance work had commenced as Internal Audit sign off was required as a condition of some central government grants relating to the pandemic.

Resolved: That the report be noted.

23. Strategic Risk Register

The Audit Manager presented the report which outlined the most recent version of the Strategic Risk Register. Two new risks, SR14 Capital Projects and SR15 Net Zero, had been added and no risks had been removed. Further information was introduced to the register including a 'target' score for each risk to indicate whether risks were currently being managed to the desired level, 'actions' for each risk to provide an overview of progress against actions in place, and a section on assurance to detail mechanisms in place to assess how risks are managed.

Resolved: That the contents of the Strategic Risk Register be considered and noted.

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24. Chairman's Audit Committee Report to Council

The Chairman presented the draft report for Council to update Members on the work of the Audit Committee.

Members were advised that the Chairman was in the process of visiting Audit Committees at other Councils to consider various approaches regarding independent members of the Committee.

25. Work Plan

The work plan was noted with Members advised that an additional meeting would likely take place before the meeting scheduled for 25 January 2022 to sign off the Statement of Accounts.

THE MEETING WAS CONCLUDED AT 8.05 PM

CHAIRMAN