

AUDIT SUB-COMMITTEE

8<sup>th</sup> December 2021

**PRESENT:-**

**Labour Group**

Councillor Dunn (Chair) and Councillor Shepherd (Vice Chair).

**Conservative Group**

Councillors Ford.

AS/24 **APOLOGIES**

The Sub-Committee was informed that an apology had been received from Councillor Atkin (Conservative Group).

AS/25 **TO RECEIVE THE OPEN MINUTES**

The Open Minutes for Sub-Committee Meetings held on 13<sup>th</sup> July 2020; 29<sup>th</sup> July 2020; 16<sup>th</sup> September 2020; 9<sup>th</sup> December 2020 and 24<sup>th</sup> March 2021 were taken as read, approved and signed by the Chair.

AS/26 **DECLARATIONS OF INTEREST**

The Sub-Committee was informed that no declarations of interest had been received.

AS/27 **TO RECEIVE ANY QUESTIONS FROM MEMBERS OF THE PUBLIC PURSUANT TO COUNCIL PROCEDURE RULE NO.10**

The Sub-Committee was informed that no questions from members of the public had been received.

AS/28 **TO RECEIVE ANY QUESTIONS FROM MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO.11**

The Sub-Committee was informed that no questions from Members of the Council had been received.

**MATTERS DELEGATED**

AS/29 **INTERNAL AUDIT PROGRESS REPORT**

The Internal Auditor presented the report informing the Sub-Committee of progress during the period since the last meeting and highlighted salient points from the Audit Dashboard and noted the open recommendations and those recommendations that had exceeded the original action dates.

The Internal Auditor brought to the Sub-Committee's attention the Financial Management Standards Audit and a concern raised regarding the budget approval process which Management had explained that the process was in accordance with the Council's Constitution.

Members raised concerns regarding training of the Depot staff and staff compliance with Mandatory training.

The Strategic Director (Corporate Resources) confirmed that over the last 12 months 13 training sessions had taken place but noted that attendance was a concern and that alternative forms of training delivery were being considered, It was also confirmed that the ROSPA accreditation meant that the Council had demonstrated that training was being carried out.

The Strategic Director (Corporate Resources) shared the Sub-Committee's concern that some employees had not undertaken some mandatory training but clarified that HR would chase this up with Managers and individuals and that lapsed training would also be picked up.

**RESOLVED:**

***The report of the Audit Manager was considered, and any issues identified referred to the Finance and Management Committee or subject to a follow-up report as appropriate.***

AS/30 **LOCAL CODE OF CORPORATE GOVERNANCE REVIEW**

The Head of Legal and Democratic Services presented the report to the Sub-Committee and sought approval for the recommendations.

**RESOLVED:**

***1.1 That the updated Local Code of Corporate Governance as detailed in Appendix 1 of the report was approved.***

***1.2 That progress regarding on-going work to maintain sound governance as detailed in the report was approved.***

AS/31 **DRAFT ANNUAL GOVERNANCE STATEMENT 2020-21: UPDATE**

The Head of Legal and Democratic Services presented the report to the Sub-Committee and noted that the yellow highlights within the report were to be updated once the Statement of Accounts had been agreed.

**RESOLVED:**

***That the Draft Annual Governance Statement (updated) for 2020/21 was approved for Audit.***

AS/32 **APPOINTMENT OF EXTERNAL AUDITOR 2023-23 TO 2027-28**

The Strategic Director (Corporate Resources) presented the report to the Sub-Committee recommending that the Council opts into the national procurement process. It was noted that although there was an inherent problem within the external audit market and that the Council's Audit for 2020/21 would not be reported until March 2022 the recommendation to opt-in was still considered to be the best option for the Council.

Members raised queries regarding the risks if the Council did not opt in. The Strategic Director (Corporate Resources) advised the Sub-Committee that additional costs would likely be incurred through an independent panel and contract management if the Council was not part of the national procurement framework.

**RESOLVED:-**

***The Sub-Committee approved that the Council opts into the national procurement framework for the appointment of its External Auditor from the financial year 2023/24 and that it be recommended to Full Council on 13 January 2022.***

AS/34 **DATA QUALITY & PERFORMANCE MANAGEMENT**

The Strategic Director (Corporate Resources) presented the report to the Sub-Committee and sought approval for the recommendations.

**RESOLVED:-**

***1.1 That Members noted the Data Quality and Performance Management Audit report provided at Appendix A of the report which was carried out in October 2021.***

**1.2 Members noted the completed Action Plan for 2020/21 following the audit undertaken in June 2019 as per Appendix B of the report.**

**1.3 Members approved that risk CR15 Quality of Performance Data be removed from the Corporate Risk register as all recommendations had been actioned and no further recommendations had been made following the recent audit. This was no longer considered a risk.**

AS/35 **COMMITTEE WORK PROGRAMME**

The Strategic Director (Corporate Resources) presented the Committee Work Programme to Members.

**RESOLVED:-**

***The Committee considered and approved the updated work programme.***

AS/36 **LOCAL GOVERNMENT ACT 1972 (AS AMENDED BY THE LOCAL GOVERNMENT [ACCESS TO INFORMATION] ACT 1985)**

**RESOLVED:-**

***That in accordance with Section 100 (A)(4) of the Local Government Act 1972 (as amended) the press and public be excluded from the remainder of the Meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraph of Part I of the Schedule 12A of the Act indicated in the header to each report on the Agenda.***

AS/37 **EXEMPT QUESTIONS BY MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO.11**

The Sub-Committee was informed that no questions from Members of the Council had been received.

The Meeting terminated at 16:50 PM.

COUNCILLOR DUNN

CHAIRMAN