

AUDIT SUB-COMMITTEE

08 March 2023

PRESENT:-

Non-Grouped

Councillor Wheelton (Chair)

Labour Group

Councillor Dunn

Conservative Group

Councillor Atkin and Bridgen

AS/32 **APOLOGIES**

The Sub-Committee was informed that apologies had been received from Councillor Shepherd (Labour Group).

AS/33 **DECLARATIONS OF INTEREST**

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

AS/34 **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/35 **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/36 **INTERNAL AUDIT PROGRESS REPORT**

The Internal Auditor presented the report to the Sub-Committee and gave an updated summary of changes since the last meeting. It was noted that 60% of audits had been completed with 40% in progress. The target for completion by the end of the year was at 90%.

Members raised concern regarding response time of officers.

The Strategic Director (Corporate Services) confirmed that all Heads of Service had been invited to attend the Committee to give updates to the outstanding recommendations. The Chair noted that the Head of Housing attended the meeting and the Internal Auditor confirmed that some responses had been received by email since the publication of the report.

Members discussed a variety of ways that non-responses could be addressed, and the Chair of the Sub-Committee suggested that outstanding issues could be passed to the appropriate Policy Committee.

RESOLVED:

- 1.1 The Sub-Committee considered the report of the Audit Manager, and that any matters specifically identified be subject to an appropriate report back.***
- 1.2 The Sub-Committee approved that all outstanding recommendations be referred to the Finance and Management Committee for consideration at the June meeting.***

AS/37

INTERNAL AUDIT PLAN 2023-24 AND AUDIT CHARTER

The Internal Auditor presented the report to the Sub-Committee highlighting a summary of the plan.

The Chair of the Sub-Committee raised a query regarding audit coverage. The Internal Auditor explained to the Sub-Committee the process to calculate the number of days of audit coverage. Members asked if the audits are conducted annually for a service area. The Internal Auditor informed the Sub-Committee that where a service area had received no recommendations that area would not be subject to an audit the following year. Members discussed the importance and impact of internal audits and agreed that audit coverage would be reviewed for the 2024-25 plan.

RESOLVED:

- 1.1 That the proposed Internal Audit Plan for 2023/24 is considered and approved for implementation, subject to any changes agreed by the Committee.***
- 1.2 The Sub-Committee approved that there is a review of audit coverage for the 2024-25 plan.***

AS/38 **COMMITTEE WORK PROGRAMME**

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

On behalf of the Sub-Committee, the Chair thanked the Strategic Director (Corporate Services), for his valued contributions over many years of service with South Derbyshire District Council and wished him well in his retirement.

RESOLVED:

The Sub-Committee considered and approved the updated work programme.

AS/39 **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/40 **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 17:15 hours

COUNCILLOR A WHEELTON

CHAIR