

AUDIT SUB-COMMITTEE

16<sup>th</sup> March 2022

**PRESENT:-**

**Labour Group**

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

**Conservative Group**

Councillor Atkin

AS/38 **APOLOGIES**

The Sub-Committee was informed that apologies had been received from Councillor Angliss.

AS/39 **TO RECEIVE THE OPEN MINUTES**

The Open Minutes for Sub-Committee Meetings held on 28<sup>th</sup> June 2021, 8<sup>th</sup> September 2021 and 8<sup>th</sup> December 2021 were taken as read, approved, and signed by the Chair.

AS/40 **DECLARATIONS OF INTEREST**

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

AS/41 **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/42 **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/43 **INTERNAL AUDIT PROGRESS REPORT**

The Audit Manager presented the report informing the Sub-Committee of the position of the Audit Plan, what had been completed since December 2021 and the audits that had been carried out and those to be completed. It was noted that there was nothing of concern in the report and the responses which had passed the due date had been raised with Senior Management.

The Strategic Director (Corporate Resources) addressed the Sub-Committee and advised that the PCI works had been delayed due to a resource issue due to dealing with test and trace payments, grants and other issues.

Members raised queries regarding Members expenses and allowance in relation to the fuel crisis and if recommendations were escalated if they went passed the due date.

The Strategic Director (Corporate Resources) confirmed that rates of pay were national rates and were not likely to be increased, and that the escalation of recommendations that had passed the given due dates would need to be reassessed with an improvement to the narrative that included an update on the progress.

The Auditor Manager suggested that old recommendations be removed if appropriate with some narrative from management.

**RESOLVED:**

***That the report of the Audit Manager was considered, and any issues identified are subject to a follow-up report as appropriate.***

AS/44 **INTERNAL AUDIT PLAN 2022-23 AND AUDIT CHARTER**

The Audit Manager presented the report to the Sub-Committee which sets out the coverage for the year starting in April 2022. It was noted that an overall risk assessment had been carried out however there was not capacity to review each item every year but high risk items were covered more frequently. The Sub-Committee was informed that the proposal could be amended to address changes in risks and that any changes would be brought to Sub-Committees' attention when they occur.

**RESOLVED:**

***That the proposed Internal Audit Plan for 2022/23 was considered and approved for implementation, subject to any changes agreed by the Committee***

AS/45 **EXTERNAL AUDIT FEE 2019/20**

The Strategic Director (Corporate Resources) presented the report to the Sub-Committee and confirmed that following a fee variation request by Ernst and Young the governing body for auditors, the PSSA, reviewed the request and made a judgement that the Council should pay an additional £18,000. It was noted that the government would provide additional resources to local authorities with our allocation being £19,000 which would cover the additional fees.

The Strategic Director (Corporate Resources) informed the Sub-Committee that the auditing of the accounts for 2020/21 had not been completed and that the balance sheet may change but would not affect the level of reserves.

**RESOLVED:**

***That the final external audit fee for 2019/20, as directed by the Public Sector Auditor Appointments, of £56,052 is paid to Ernst and Young LLP.***

AS/46 **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/47 **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/48 **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 17:00 Hours

COUNCILLOR DUNN

CHAIR