

AUDIT SUB-COMMITTEE

21 June 2023

PRESENT:

Non-Grouped

Councillor A Wheelton (Chair)

Labour Group

Councillors A Jones, D Shepherd and A Tilley.

Conservative Group

Councillor N Atkin

In Attendance

Councillor R Pearson

AS/01 **APOLOGIES**

The Sub-Committee was informed that no apologies had been received.

AS/02 **TO RECEIVE THE OPEN MINUTES**

The Open Minutes for Sub-Committee Meetings held on, 16 March 2022, 22 June 2022, 07 September 2022, 07 December 2022 and 08 March 2023 were taken as read, approved, and signed by the Chair.

It was noted that the representatives from Central Midlands Audit Partnership be referred to as Audit Manager and Group Auditor and that future minutes reflected the presenter's title accordingly.

AS/03 **DECLARATIONS OF INTEREST**

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

AS/04 **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/05 **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/06 **INTERNAL AUDIT ANNUAL REPORT 2022/23**

The report was presented to the Sub-Committee by the Audit Manager highlighting the statement of internal audit standards. The report concluded with a satisfactory status for the authority and there were no issues identified in a summary of 77 items.

Members raised questions regarding the not applicable assurance rating applied to the Sheltered Housing – Careline 2022-23 item in the report. The Audit Manager confirmed that this had been an advisory consultancy piece of work requested by the Head of Service and used for Housing strategies. There was no internal audit on this piece of work and therefore no assurance rating or recommendations.

RESOLVED:

1.1 The Sub-Committee considered and noted the Annual Internal Audit Opinion for 2022/23 as per Appendix 1 to the report.

AS/07 **INTERNAL AUDIT PROGRESS REPORT 2022/23**

The report was presented to the Sub-Committee by the Group Auditor highlighting the dashboard and progress chart within the report and the numbers of completed items and ratings. It was noted that some additional responses had been received from Officers since the publication of the report and the Group Auditor provided a summary of key audits and recommendations in the report.

The Chair thanked the Group Auditor for the report and noted that outstanding recommendations from the last meeting would be submitted to the Finance and Management Committee and the Strategic Director (Corporate Resources) confirmed that Heads of Service would be invited to attend the next meeting to report their updates.

Councillor Atkin sought clarification regarding the status of the Electoral Services audit and the sign off for the Returning Officer fees. The Group Auditor confirmed that the status related to visibility of evidence that a recommendation had been implemented and did not necessarily indicate that the item had not been completed. The Monitoring Officer informed the Committee that the Returning Officer fee would be set by statute or by internal calculation based on fees from other local authorities. Fees would be authorised by the Elections Manager and the Chief Executive.

Councillor A. Tilley requested clarity on the communication of further Member training sessions. The Chair noted that attendance at training courses should be encouraged through the Group Leaders and the Monitoring Officer confirmed that the updated Member Code of Conduct had been adopted at the meeting of Annual Council on 18 May 2023. The Strategic Director (Corporate Resources) confirmed that a monthly newsletter would provide notification of all training sessions with dates. The Chair noted that attendance registers should be made available to Group Leaders to track Member training.

Councillor A. Tilley raised a query regarding the risks reported in the Grounds Maintenance audit.

The Chair informed Members that as the Head of Service for the area was not present a request for further information would be submitted through the Strategic Director (Corporate Resources). Members agreed that follow-up information should be provided by the Head of Operational Services.

The Group Auditor confirmed that the risk rating for the Grounds Maintenance audit was due to the weakness of the current paper based system.

Councillor A. Tilley requested further information about the Rosliston Lease. The Group Auditor responded that the consultancy period had started for a new lease for a period of 30 years. The Chair clarified that the consultation results would be presented to the appropriate Committee.

RESOLVED:

- 1.1 The Sub-Committee considered the report of the Audit Manager, as per Appendix 1 to the report and issues identified were to be subject to a follow-up report as appropriate.***
- 1.2 The Committee approved a request for follow-up information on all outstanding risks for Grounds Maintenance from the Head of Operational Services.***

AS/08 **LOCAL CODE OF CORPORATE GOVERNANCE REVIEW**

The Monitoring Officer presented the report to the Sub-Committee confirming that there were no changes to the Corporate Governance Review report.

RESOLVED:

- 1.1 The Sub-Committee approved the updated Local Code of Corporate Governance as detailed in Appendix 1 to the report.***
- 1.2 The Sub-Committee approved progress regarding on-going work to maintain sound governance as detailed in the report.***

AS/09 **DRAFT ANNUAL GOVERNANCE STATEMENT 2022-23**

The Monitoring Officer presented the draft document which had been updated following last year's Annual Governance Statement. The Sub-Committee was asked to approve the current year's draft document and to note that last year's document had been published.

RESOLVED:

The Sub-Committee approved for Audit the Draft Annual Governance Statement for 2022/23 , as per Appendix 1 of the report.

AS/10 **COMMITTEE WORK PROGRAMME**

The Strategic Director (Corporate Resources) presented the work programme and informed the Sub-Committee that it would be updated to include the completion of accounts and the number of audit days.

The Strategic Director (Corporate Resources) confirmed that the audit would take place in August with sign-off expected in December/January for 2021-2022. It was clarified that the accounts for 2022-2023 had not been published due to outstanding information from third parties and that the publication date was expected to be mid-July and a notice had been issued to that effect.

Members raised a query regarding the public inspection of the accounts. The Strategic Director (Corporate Resources) confirmed that the accounts would be available for inspection at the Civic Offices for a period of 28 days after publication.

RESOLVED:

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

AS/11 **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/12 **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 17:10 hours

COUNCILLOR A WHEELTON

CHAIR