

Minutes

Audit Committee Wednesday, 14th March, 2018

Attendance

Cllr McCheyne (Chair)	Cllr Hirst
Cllr Ms Rowlands (Vice-Chair)	Cllr Mrs Hones
Cllr Chilvers	Cllr Keeble
Cllr Mrs Fulcher	Cllr Reed

Apologies

Cllr Russell

Substitute Present

Cllr Mrs Slade (substituting for Cllr Russell)

Officers Present

Phoebe Barnes	-	Principal Accountant
Zoey Foakes	-	Governance & Member Support Officer
Debbie Hanson	-	Ernst & Young, External Audit
Angela Mason-Bell	-	BDO, Manager, Public Sector
Greg Rubins	-	BDO, Internal Audit
Sue White	-	Risk and Insurance Officer

317. Apologies for Absence

Apologies were received from Cllr Russell with Cllr Mrs Slade substituting.

318. Minutes of the Previous Meeting

The minutes of the meeting held on 24 January 2018 were approved as a true record.

319. Variation of the agenda

Cllr McCheyne **MOVED** and Cllr Rowlands **SECONDED** that item 7 – Strategic and Operational Risk Review be taken before Item 3 – Internal Audit Progress Report 2017/18.

320. Strategic and Operational Risk Review

The report updated members of the Audit Committee on the status of the Council's 2017/18 Strategic Risk Register.

The strategic and operational risk registers were monitored quarterly by the Corporate Leadership Board (CLB) who would consider the risks, the mitigations and agree the content.

A motion was **MOVED** by Cllr McCheyne and **SECONDED** by Cllr Ms Rowlands to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED**:

To agree the amendments to the Strategic Risk Register, as shown in Appendix A (of the report), and that the risk scores recorded for each risk accurately represents the current status of each risk.

Reasons for Recommendation

Risk Management continued to be embedded quarterly within the Senior Management Team reports, where Service Heads discussed the top-level risks for their service areas to ensure that the risks were updated to reflect the ongoing changes.

In addition, the Risk & Insurance Officer would continue to work with risk managers to maintain the good progress to date and further develop a consistent application of risk management considerations across all operations of the Council.

321. Internal Audit Progress Report 2017/18

The report was intended to inform the Audit Committee of progress made against the approved internal audit plan for 2017/18, which was approved by the Audit and Scrutiny Committee in March 2017.

The following reports had been finalised since the last Committee, and a summary of the findings was included in the progress report:

- Housing Benefits Shared Service (Moderate / Moderate Assurance)
- Capital Projects (Substantial / Substantial Assurance)
- Taxi Driver Licensing (Moderate / Moderate Assurance)

The full reports were available on request.

A motion was **MOVED** by Cllr McCheyne and **SECONDED** by Cllr Ms Rowlands to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

The Committee receives and notes the contents of the reports.

Reasons for Recommendation

To monitor the progress of work against the internal audit plan, and highlight recommendations arising from the work of internal audit and management's actions in response to those recommendations.

322. Internal Audit Plan 2018/19

The report outlined the Internal Audit Operational Plan for 2018/19.

The Internal Audit Operational Plan had set out the proposed work to be undertaken in 2018/19 and was attached to the report.

A motion was **MOVED** by Cllr McCheyne and **SECONDED** by Cllr Ms Rowlands to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

The Committee approves the Internal Audit Operational Plan and Internal Charter for 2018/19 included in Appendix A (of the report).

Reasons for Recommendation

To approve the work programme for Internal Audit Operational Plan and Internal Audit Charter for 2018-19.

323. External Audit Plan 2017/18

The Audit Plan sets out how Ernst & Young had intended to carry out their responsibilities as the Council's External Auditor in auditing the final accounts for the financial year 2017/18.

The plan summarised the initial assessment of the key risks driving the development of an effective audit for the Council, and outlined the planned audit strategy in response to those risks.

A motion was **MOVED** by Cllr McCheyne and **SECONDED** by Cllr Ms Rowlands to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

Members are requested to note the External Audit Plan 2017/18 as shown in Appendix A (of the report).

Reasons for Recommendation

The Audit Plan would inform the statutory audit opinion.

324. Certification of Claims and Returns Annual Report 2016/17

To present the External Auditor's annual report in respect of the Certification of Claims and Returns; specifically the Housing Benefit Subsidy Claim for the financial year 2016/17.

The Councils External Auditors, Ernst & Young were required to undertake certification work to provide assurances to grant paying bodies that claims for grants and subsidies were made properly or that information in financial returns was reliable.

A motion was **MOVED** by Cllr McCheyne and **SECONDED** by Cllr Ms Rowlands to approve the recommendations in the report.

A vote was taken by a show of hands and it was **RESOLVED UNANIMOUSLY** that:

Members note the contents of the Certification of Claims and Returns Annual Report 2016/17 at Appendix A (of the report).

Reasons for Recommendation

For Members to review the findings of the external audit's certification work.

325. Urgent Business

There were no items of urgent business.

The meeting concluded at 19:50.