

Minutes

Audit and Scrutiny Committee Tuesday, 15th November, 2022

Attendance

Cllr Heard (Chair)	Cllr Mrs Fulcher
Cllr Hirst (Vice-Chair)	Cllr Haigh
Cllr Barrett	Cllr Sankey
Cllr Bridge	Cllr Slade

Apologies

Cllr Wagland

Substitute Present

Cllr Wiles

Also Present

Cllr Barber

Officers Present

Steve Summers	-	Strategic Director
Jacqueline Van Mellaerts	-	Corporate Director (Finance & Resources)
Emily Yule	-	Strategic Director
Janine Combrinck	-	Internal Audit, BDO
Zoe Borman	-	Governance and Member Support Officer

LIVE BROADCAST

[Live broadcast to start at 7pm and available for repeat viewing.](#)

226. Apologies for Absence

Apologies were received from Cllr Wagland and Cllr Wiles was substitute.

227. Minutes of the previous meeting

The Minutes of the last Audit & Scrutiny meeting held on 26th September 2022 were agreed as a true record.

A further update was provided by Mrs Van Mellaerts concerning the closure of the 2020/21 and 2021/22 Statement of Accounts. The 2020/21 Accounts are anticipated to be signed off by the auditors, with delegated authority of the Section 151 Officer, by the end of November. With regards to the 2021/22 accounts, there is a delay in the publication of the Auditors Annual report and has not met this year's revised statutory deadlines. Ernst & Young have given their reasons by official letter which has been published on our website. However, the Council has met its statutory responsibilities and the draft 2021/22 accounts are available for public viewing via the Council's website.

With regard the S106, updates will be reported through follow ups in the Internal Audit Progress process.

228. Internal Audit Plan 2022/23

This report covers the Internal Audit Plan for 2022/23, included in Appendix A. This report was made to the previous Audit & Scrutiny Committee and tabled on the evening as was not included within the agenda due to an administrative error. The report was noted but was before members to approve the Internal Audit Plan for 2022/23.

Cllr Heard **MOVED** the recommendations in the report which were **SECONDED** by Cllr Hirst.

Officers assured Members that delegated authority to officers was good practice and ensured flexibility within the plan. Updates would be made to Members via the Internal Audit progress reports.

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

1. **Approve the Internal Audit Plan 2022/23 attached in Appendix A.**
2. **Delegated authority be given to the Section 151 Officer to amend the plan in year as necessary to deliver the contract.**

Reasons for Recommendation

To approve the work programme for the Internal Audit Plan 2022/23.

229. Internal Audit Progress Report 2022/23

This report was intended to inform the Audit and Scrutiny Committee of progress made against the 2022/23 internal audit plan.

No reports had been finalised since the last Committee.

Ms Combrinck was present at the meeting and summarised the report.

Following a full discussion, Members noted the report.

230. Risk Management

The report updated members of the Audit & Scrutiny Committee on the status of the Council's 2022/2023 Strategic Risk Register and high-level operational risks.

As a result of the current risk review the risk scores have remained the same from the previous review in August.

Of the high-level operational risks, one risk score has been increased, and the other risks scores have remained the same.

Following discussion, Members noted the report.

231. Scrutiny Work Programme 2022/23

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee. The report provided an update of the current scrutiny work programme and is set out in Appendix A.

No work plan had been added to the programme.

Cllr Heard **MOVED** and Cllr Hirst **SECONDED** the recommendations in the report.

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

That the Committee considers and agrees the 2022/23 Scrutiny work programme as set out in Appendix A with any additions agreed by the committee at the meeting.

Reasons for Recommendation

The Constitution requires that the Audit & Scrutiny Committee agrees its Scrutiny work programme at each meeting of the Committee.

232. Brentwood Leisure Trust

At the 24th November 2020 Audit and Scrutiny Committee Cllr Dr Barrett forwarded a recommendation for the scrutiny work programme to include a review of the historic relationship between Brentwood Borough Council and the Brentwood Leisure Trust (BLT). The completed form was attached at Appendix A.

Subsequently this was agreed at the 26th January 2021 Audit and Scrutiny Committee (Min.670 refers) and added to the scrutiny work programme with the process to be dealt with by way of a cross party working group.

This report set out the conclusions and recommendations of the cross-working party working group following a review of all the information available to the group.

Officers thanked the Members involved in the Working Group for their hard work and commitment.

Cllr Heard **MOVED** and Cllr Hirst **SECONDED** the recommendations in the report.

Following a full discussion Members **RESOLVED UNANIMOUSLY:**

That the Committee approves the recommendations as set out in 13.1 to 13.3 of this report.

Reasons for Recommendation

To ensure that future working practices for such arrangements are considered and followed correctly.

233. Urgent Business

There were no items of urgent business.

As this was Mrs Van Mellaerts' last Audit & Scrutiny meeting, the Chair and Vice Chair thanked her for her hard work and service to this Committee and to the Council.

The meeting concluded at 19.35