

## AUDIT COMMITTEE

Minutes of the meeting held on 28 January 2020 commencing at 7.00 pm

Present: Cllr. McGarvey (Chairman)

Cllr. Mrs. Morris (Vice Chairman)

Cllrs. Kitchener, Mrs. Morris and Pender

Apologies for absence were received from Cllrs. Barnes, Brown, Firth and London

Cllrs. Dickins and Osborne-Jackson were also present.

### 25. Minutes

Resolved: That the minutes of the meeting of the Audit Committee held on 17 September 2019 be agreed and signed as a correct record.

### 26. Declarations of Interest

No additional declarations of interest were made.

### CHANGE IN AGENDA ITEM ORDER

With the agreement of the Audit Committee, the Chairman brought forward consideration of agenda items 6 (minute 27) and 7 (minute 28).

### 27. External Audit - Annual Audit Letter 2018/19

The Chairman welcomed Sebastian Evans from Grant Thornton who summarised the findings arising from the 2018/19 audit including audit of the accounts (financial statements), value for money and certification of housing benefit grant claims.

Members were advised that following changes to PSAA framework, there were a number of areas where the scope of the audit has changed which led to additional work and resulted in an increased fee from that previously agreed.

Resolved: That the report be noted.

### 28. External Audit - Housing Benefit Subsidy 2018/19

Sebastian Evans introduced a report on Housing Benefit Subsidy 2018/19. Grant Thornton, as the Council's external auditor, was required to certify certain grant claims submitted by the Council. He reported that 3 errors had been identified but

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continued to be small with low monetary value. As a result of the errors, additional testing had been required on a larger sample and amended the final fee for the 2018/19 audit.

Resolved: That the report be noted.

### 29. Actions from Previous Meeting

Members discussed the completed action, and proposed there should be a change to the wording on the Council's website to reflect that data was held for an additional 51 days because of system backups.

*Action: That the Data Protection Officer reviews and updates the wording on the Council website with regards to retention of data, to ensure that it encompasses the additional days that data is retained on backups.*

### 30. Responses of the Council, Cabinet or Council Committees to the Committee's reports or recommendations (if any)

There were none.

### 31. Member Development - Risk Management

The Audit Manager gave a [presentation](#) and briefing for Members on Risk Management.

Resolved: That the Member development be noted.

### 32. Internal Audit Progress Report 2019/20

The Audit Manager introduced the report which updated Members on the Audit Partnership, including internal audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan. Reporting the outcomes of the internal audit service was a requirement under the Public Sector Internal Audit Standards. Following the work over the year to review, update and restructure the service, the impact of the disruption had been reviewed and the audit plan had been re-assessed. It was proposed that some projects be rescheduled into quarter 1 of 2020/21 to create a greater degree of stability and momentum for the service, and reduced the likelihood and impact of short-term disruption on delivery of the plan.

The Audit Manager highlighted key points within the report, including a summary of a limited assurance review on the Private Sector Letting Scheme. Work was being carried out by the team alongside the audit review. As such the reviews included any new controls put in place by the service. The full outcomes of the report, including follow-up of the agreed actions, would be reported to the meeting in March 2020. He advised that there were also 3 agreed deferrals from other audits and these would be followed up. Members were updated on staffing levels within the team.

Resolved: That the

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- a) internal audit update report be noted; and
- b) projects for quarter 1 of 2020/21 be agreed.

### 33. Work Plan

Members were advised that the Statement of Accounts 2019/20 would be moved to the meeting on 16 July 2020.

THE MEETING WAS CONCLUDED AT 8.27 PM

CHAIRMAN