

## AUDIT COMMITTEE

Minutes of the meeting held on 17 September 2019 commencing at 7.00 pm

Present: Cllr. McGarvey (Chairman)

Cllr. Mrs Morris (Vice Chairman)

Cllrs. Barnes, Kitchener, London and Pender

An apology for absence was received from Cllr. Firth

Cllr. Dickins was also present.

### 15. Minutes

Resolved: That the minutes of the meeting of the Audit Committee held on 18 July 2019 be agreed and signed as a correct record.

### 16. Declarations of Interest

No additional declarations of interest were made.

### 17. Actions from Previous Meeting

The Audit Manager advised that he was investigating the possibility of providing figures differentiating between preventative and corrective actions and would incorporate it into the next round of quarterly follow up reports.

### 18. Responses of the Council, Cabinet or Council Committees to the Committee's reports or recommendations

There were none.

### 19. Member Development - Public Sector Internal Audit Standards (PSIAS)

The Audit Manager gave a [presentation](#) and briefing for Members on Public Sector Internal Audit Standards (PSIAS).

Resolved: That the Member development be noted.

### 20. Internal Audit Self-Assessment

The Audit Manager presented the report which provided Members with the outcomes of the internal self-assessment undertaken in August 2019 against the Public Sector Internal Audit Standards (PSIAS). The report also included an update and progress made to date to address the findings from previous internal and external assessments. It was noted that this was the first time that the self-

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assessment had been undertaken using CIPFA's Local Authority Application Note published in February 2019 and since appointing an Interim Audit Manager in August 2018.

Resolved: That the outcomes of the self-assessment attached as Appendix A to the report, and the actions identified, be noted.

### 21. Members' Allowance Scheme Monitoring 2018/19

The Head of Legal and Democratic Services presented a report which outlined Members' allowances claimed during 2018/19.

From discussion, particularly on whether travel allowance could be claimed for events such as the Local Plan examination, it appeared that some Members were still unclear as to what could be claimed under the allowance scheme. The Head of Legal and Democratic Services said that attendance at such an event to represent constituents (such as attendance at the Local Plan examination) came under ward duties covered in the basic allowance.

Resolved: That the report be noted.

### 22. Internal Audit Update Report

The Audit Manager presented the report which provided Members of the Audit Committee with an update on the Audit Partnership, including Internal Audit activity, service developments and progress towards delivery of the 2019/20 Audit Plan.

In response to questions the Audit Manager explained the meaning of chargeable work (non-audit projects including background preparation work) and non-chargeable work. Regarding the new structure the Audit Manager advised that the structure went live on 1 August 2019 and that the trainee role had been appointed and interviews were taking place the following week for the Lead Auditor posts. It was noted that business continuity plan testing was taking place the following month. Members queried the actions from the recent GDPR compliance audit regarding the automatic deletion of data, and the promptness of the deletion process of the Council's IT disaster recovery back-up files.

*Action 2: The Audit Manager to investigate the timing and process for the deletion of the information from back-up files.*

Resolved: That the Internal Audit Update Report attached as Appendix A to the report, be noted.

### 23. Risk Management Update

The Audit Manager presented the report which provided an update on the Council's risk management arrangements. It included the role and work of the Risk Management Group and summarised the plans to update and enhance the risk management processes over the next year. The report sought to give assurance to

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the Audit Committee that the risk management processes were effective and that there was an ongoing programme to enhance and improve the arrangements. In addition, to give Members assurance that strategic risk issues had been identified and were being managed.

The Audit Manager advised that he would be looking to refresh the current framework. It was suggested that it would be good to consider 'opportunities' and their positive effect rather than just negative impacts within the register. In response comments about the format of the risk register, the Audit Manager agreed that having more specific risks triggers in the future would help sharpen the specific risks. He advised that when the risk register was redesigned there would be an opportunity to redefine and make improvements.

Resolved: That

- a) the risk management process be noted; and
- b) the strategic risk register as at Appendix A to the report, be agreed.

### 24. Work Plan

The work plan was noted.

THE MEETING WAS CONCLUDED AT 8.25 PM

CHAIRMAN