

AUDIT COMMITTEE

Minutes of the meeting held on 24 January 2023 commencing at 7.00 pm

Present: Cllr. McGarvey (Chairman)

Cllr. Morris (Vice-Chair)

Cllrs. Barnes, Kitchener, London, and Pender

Non-Voting, Co-opted Members Mo Chughtai & Lynda McMullan were also present

Apologies for absence were received from Cllr. Brown

Cllr. Dickins was also present via a virtual media platform that did not constitute attendance as recognised by the Local Government Act 1972.

24. Minutes

Resolved: That the Minutes of the meeting held on the 22 September 2022 be approved and signed by the Chairman as a correct record.

25. Declarations of Interest

There were none.

26. Actions from Previous Meeting

There were none.

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

There were none.

28. Internal Audit Progress Report 2022/23

The Audit Manager presented the report which outlined the progress and findings of the internal audit plan for 2022/23. Members were advised that since the last update four further audits had been completed: IT governance, temporary accommodation, staff wellbeing and Companies - Quercus. The resulting assurances were all rated as reasonable. There were also three audit action deferrals however the Audit Manager advised that they did not pose any additional risk.

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The Audit Manager explained that progression through the 2022/23 audit plan had been slow to get started as a result of staff vacancies and sickness. However, recruitment was underway and the Team had other plans for resourcing a number of audits in the last quarter so were able to deliver sufficient coverage to support the Chief Audit Executive opinion in July 2023. Members were advised that due to the expected recruitments to the audit team the Quality Assurance and Improvement Plan was to be updated in July 2023.

Members asked questions of clarification about the deferred audit actions. In response to a question the Audit Manager confirmed that deferrals were agreed by the Chief Officer - Finance and Trading. All actions were prioritised by the service, especially considering the staffing problems. The team also made sure to impress on Officers the importance of obtainable timelines for the delivery of actions. The Audit Manager also explained that the procurement for a new audit management system was underway.

Resolved: That the report be noted.

29. Appointment of External Auditors

The Chief Officer - Finance and Trading presented the report which set out the appointment of Grant Thornton as external auditors for the period 2023/24 until 2027/28, following Full Council's decision to accept Public Sector Audit Appointments' (PSAA) invitation to opt into the sector-led option for the appointment of external auditors for five years from 1 April 2023.

Members discussed the report. Some Members expressed concern over the anticipated cost increases. The Chief Officer - Finance and Trading confirmed that there were higher pressures on auditors due to increased requirements which was part of the reason for higher fees.

Resolved: That the report be noted.

30. Work Plan

The Work Plan was noted.

THE MEETING WAS CONCLUDED AT 7.25 PM

CHAIRMAN