

**AUDIT COMMITTEE
5TH JUNE 2018**

PRESENT: Mr B. Angell (Independent Chair)
Councillors Grimley, Hadji-Nikolaou,
Parsons and Smith

Head of Finance and Property Services
Head of Strategic Support
Audit and Risk Manager
Sustainability Officer
Democratic Services Officer (NA)

APOLOGIES: Councillor Huddlestone and Parton

Mr Angell stated that the meeting would be recorded and the sound recording subsequently made available via the Council's website. He also advised that, under the Openness of Local Government Bodies Regulations 2014, other people may film, record, tweet or blog from this meeting, and the use of any such images or sound recordings was not under the Council's control.

1. MINUTES

The minutes of the meeting of the Committee held on 20th February 2018 were confirmed as a correct record and signed.

2. APPOINTMENT OF THE VICE-CHAIR 2018/19

Councillor Smith proposed Councillor Grimley to be the Audit Committee Vice-Chair for 2018/19, seconded by Councillor Hadji-Nickolaou. The proposal was put to the vote by the Committee.

RESOLVED that Councillor Grimley be appointed Vice-chair of the Committee for the Council Year 2018/19.

3. DISCLOSURES OF PECUNIARY AND PERSONAL INTERESTS

No disclosures were made.

4. QUESTIONS UNDER OTHER COMMITTEE PROCEDURES 12.8

No questions had been submitted.

5. 2017/18 TREASURY MANAGEMENT OUTTURN

A report of the Head of Finance and Property Services was submitted (item 6 on the agenda filed with these minutes).

The Head of Finance and Property Services attended the meeting to assist the Committee with consideration of the item.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

6. ENVIRONMENTAL AUDITS – REPORT ON OUTCOMES

A report of the Head of Planning and Regeneration was submitted (item 7 on the agenda filed with these minutes).

The Sustainability Officer attended the meeting to assist the Committee with the consideration of this item.

RESOLVED

1. that an update on the previous year's issues be provided to show which had been completed.

2. that the report be noted.

Reasons

1. To allow the Committee to be kept up to date with the progress of issues identified.

2. The Committee was content with the report with the addition of the 1st resolution.

7. 2017/18 MEMBERS' ALLOWANCES CLAIMED

A report of the Head of Strategic Support was submitted (item 8 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist with consideration of the item.

RESOLVED that the report be approved.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

8. 2017/18 ANNUAL INTERNAL AUDIT REPORT

A report of the Head of Strategic Support was submitted (item 9 on the agenda filed with these minutes).

The Audit and Risk Manager attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted, although the Committee highlighted their concern that the overall outcome had slipped from substantial to moderate.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

9. WHISTLE BLOWING AND ANTI-FRAUD, CORRUPTION AND BRIBERY

A report of the Head of Strategic Support was submitted (item 10 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

10. INTERNAL AUDIT CHARTER

A report of the Head of Strategic Support was submitted (item 11 on the agenda filed with these minutes).

The Audit and Risk Manager attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

11. INTERNAL AUDIT PLAN PROGRESS REPORT

A report of the Head of Strategic Support was submitted (item 12 on the agenda filed with these minutes).

The Audit and Risk Manager attended the meeting to assist the Committee with the consideration of this item.

The Committee shared their concerns that services had not been complying with the audit requests which had led to slippage of the 2017/18 Audit Plan. The Committee was in agreement that Heads of Service should be made accountable for their non-compliance.

RESOLVED

1. that the Committee are included in all scoping document emails sent out to Heads of Service regarding their service audit.

2. that the report be noted.

Reason

1. To ensure that Heads of Service understand the importance of the audit requests and to ensure members of the Committee are kept up to date.

2. The Committee was content with the report with the addition of the 1st resolution.

12. RISK MANAGEMENT (RISK REGISTER) UPDATE

A report of the Head of Strategic Support was submitted (item 13 on the agenda filed with these minutes).

The Audit and Risk Manager attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

13. COUNCIL'S USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA)

A report of the Head of Strategic Support was submitted (item 14 on the agenda filed with these minutes).

The Audit and Risk Manager attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that it be noted that there has been no use made of RIPA powers by the Council for the period from 1st August to 31st October 2017.

Reason

To enable the Committee to comply with the request from Cabinet that the Audit Committee assumes responsibility for receiving a quarterly report on the use of RIPA, and to report to Cabinet any concerns arising from those reports that may indicate that the use of RIPA is not consistent with the Policy or that Policy may not be fit for purpose.

14. WORK PROGRAMME

A report of the Head of Strategic Support was submitted to enable the Committee to consider its work programme (item 15 on the agenda filed with these minutes).

RESOLVED that the Committee proceeds on the basis of the following work programme, which incorporates all decisions made at this meeting:

ISSUE	MEETING
Internal Audit Business	Ongoing
2017/18 Statement of Accounts	17 th July 2018 (Accounts Meeting) Annually
2017/18 Annual Governance Statement and Review of the Code of Corporate Governance	17 th July 2018 (Accounts Meeting) Annually
Update on General Protection Data Regulations (GDPR)	4 th September 2018
Internal Audit Plan – Progress	4 th September 2018 Quarterly
Risk Management (Risk Register)	4 th September 2018 Quarterly - detailed report every six months, exception report quarters in-between.
Council’s Use of Regulation of Investigatory Powers Act (RIPA)	4 th September 2018

	Quarterly
Treasury Management Mid-Year Review	27 th November 2018 Annually
2018/19 Treasury Management Statement, Annual Investment Strategy and MRP Strategy	26 th February 2019 Annually
2019/20 Internal Audit Plan	26 th February 2019 Annually
Annual IT Health Check (Code of Connection) Confidential Report	11 th June 2019 Annually
2018/19 Annual Internal Audit Report	11 th June 2019 Annually
2018/19 Review of the effectiveness of Internal Audit (Feedback from Panel)	11 th June 2019 Annually
Internal Audit Charter	11 th June 2019 Annually (for approval)
2018/19 Members' Allowances Claimed	11 th June 2019 Annually
Whistle Blowing and Anti-fraud, Corruption and Bribery	11 th June 2019 Annually
Environmental Audits – Report on Outcomes	11 th June 2019 Annually <i>Note: Six month exception report where identified actions are not implemented by the target date.</i>

2018/19 Treasury Management Outturn	11 th June 2019 Annually
Future of Local Public Audit	Report on Government proposals considered 5th July 2011. Further report once final regulations/guidelines are known. <u>Note:</u> Appointing Your External Auditor briefing note considered June 2016.
Policy for Engagement of External	Considered March 2013.

Auditors for non-audit work	Review policy - date to be agreed
External Audit Business	Ongoing
2017/18 Annual Governance Report	17 th July 2018 (Accounts Meeting) Annually
2017/18 Annual Audit Letter	17 th July 2018 Annually
External Audit Progress Report and Technical Update	4 th September 2018 Quarterly
Certification of Claims and Returns (2018/19 Audit)	26 th February 2019 Annually
2019/20 External Audit Plan	26 th February 2019 Annually

Notes:

1. No reference may be made to these minutes at the Council meeting on 25th June 2018 unless notice to that effect is given to the Democratic Services Manager by five members of the Council no later than five working days following the publication of the minutes.
2. These minutes are subject to confirmation as a correct record at the next meeting of the Audit Committee to be held on 17th July 2018.