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Standards & Audit Sub Board
30 June 2022

A MEETING OF THE STANDARDS & AUDIT SUB BOARD WAS HELD ON 30 JUNE 2022

Councillors Chegwyn (Substituting for Pepper), Mrs Cully, Hylands, Marshall and Raffaelli

1. ELECTION OF CHAIRMAN AND VICE CHAIRMAN

RESOLVED: That Councillor Martin Pepper be elected as Chairman and Councillor Stephen Marshall be elected as Deputy Chairman for the Municipal Year 2022-23.

2. APOLOGIES FOR NON ATTENDANCE

Apologies for non attendance were received from Councillor Pepper who was substituted by Councillor Chegwyn.

3. DECLARATIONS OF INTEREST

There were none

4. DEPUTATIONS- STANDING ORDER 3.4

There were none.

5. PUBLIC QUESTIONS - STANDING ORDER 3.5

There were none.

6. INTERNAL AUDIT ANNUAL AUDIT OPINION 2021/22 AND UPDATE AUDIT STRATEGY

Consideration was given to a report of the Chief Internal Auditor tabling the Annual Audit Opinion for 2021/22 for noting to the Members with responsibility for governance, as set out in Appendix A and to present the reviewed Audit Strategy to the board for approval, as set out in Appendix B.

The Chief Internal Auditor introduced his report.

The council is required to produce an annual audit opinion on the internal control framework on an annual basis and this opinion which will subsequently form part of the Annual Governance Statement. This report is the culmination of the audit work that was conducted as part of the 2021/22 audit plan which is used to determine the opinion given. As noted in section 2 of the report, the annual opinion remains at Reasonable Assurance. Results have shown an increase in the number of audits achieving full or reasonable assurance however the number of exceptions found has increased however it is worth noting that a higher number of audits/grant work was completed in this financial year.

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One area of concern that I'd like to highlight is the completion of the agreed actions stemming from previous audit reports with only 29% being fully completed. For reference for those members who may not have seen audit reports previously, if an audit highlights any high risk exceptions, we conduct a follow up audit in the next financial year to review if the action to address the risk has been addressed.

Due to this low level of completion, we will now conduct 2nd follow ups on areas where the first follow up has highlighted that areas remain open or in progress. In addition, open exceptions will also be highlighted to the corporate governance group.

Also included in the report is the results of any audits which were completed after the last standards and governance report.

In answer to a Members question the Chief Internal Auditor explained that there were still covid related grants being administered, and therefore discussions would take place to help decide priorities including audit work.

Members were advised that there would be a full audit on procurement that would last approx. 10 days and would be starting from scratch and subject to the second follow up checks.

Members were keen that the Contract Procedure Rules were adhered to and felt it was essential to ensure all contracts were above board. A Member suggested that discussions should take place with the staff that use the procurement system on a regular basis to find out how they were managing.

Members were advised that a second follow up to the Leisure Centre audit would be reported back and that the FOI/SAR system is in good shape.

The Chief Internal Auditor explained that deadline dates are set after consultation with the sections, encouraging them to take ownership of the actions. The section could then advise if they felt they were not going to meet the deadline and why. It was felt it was better to delay the audit than carry it out when there was no chance of the actions being completed.

Members were reassured that there was resilience in the staffing should it be affected by covid, as due to the partnership we could pull in resources from PCC, which of course would come at a cost.

A Member wished to give a vote of thanks to the Chief Internal Auditor and his team, and recognise the amount of work that has been achieved despite the additional work connected with getting money to those who need it most.

RESOLVED: The Members noted the Annual Audit Opinion 2021/22, in Appendix A.

The Members approved the updated Audit Strategy, as set out in Appendix B.

7. ANY OTHER ITEMS

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There were no other items

CHAIRMAN

Concluded at 6.20 pm

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