

# Public Document Pack

Standards & Audit Sub Board  
20 June 2024

## A MEETING OF THE STANDARDS & AUDIT SUB BOARD WAS HELD ON 20 JUNE 2024

Councillors Cox, Mrs Cully, Hutchison, Hylands and Raffaelli

### 1. APOLOGIES FOR NON ATTENDANCE

There were none

### 2. ELECTION OF CHAIRMAN FOR 2024-2025

RESOLVED: That Councillor Rob Hylands was duly elected as Chairman for the municipal year 2024-2025

### 3. ELECTION OF VICE CHAIRMAN FOR 2024-2025

RESOLVED: That Councillor Hutchison was duly elected as Deputy Chairman for the municipal year 2024-2025

### 4. DECLARATIONS OF INTEREST

There were none

### 5. MINUTES OF THE MEETING OF THE SUB BOARD HELD ON 28 MARCH 2024

RESOLVED: That the minutes of the meeting held on the 28 March 2024 were signed as a true and correct record.

### 6. DEPUTATIONS- STANDING ORDER 3.4

There were none

### 7. PUBLIC QUESTIONS - STANDING ORDER 3.5

There were none

### 8. EXTERNAL AUDIT PLAN 2023-2024

Consideration was given to a report by Simon Mathers (SM) Partner at Ernst & Young providing the Standards & Audit Sub Board with a basis to review the proposed audit approach and scope for the 2023/24 audit.

Members were advised that although the full planning report presented built on the March Sub Board meeting, it remained substantially the same. SM brought Members attention to the table summarising key risks and explained how these areas of risk would be tested. He confirmed the timeline would be unchanged, with the substantive amount of work being started in July with the results due in October.

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In answer to a Members question, SM explained that they would work hard to build assurance over time and would reflect in the opinion what is possible to give assurance on and what is not. The fees for 2022-2023 were discussed and SM agreed that the scale fee would have to be determined but it wouldn't be the full amount as there have been no additional processes.

Resolved: That the Sub Board considered and noted the report.

## **9. AUDIT PROGRESS REPORT**

Consideration was given to a report by the Chief Internal Auditor (CIA) updating the Sub Board on the progress of the Audit Plan 2023/24, agreed (April 2023) to the Members with responsibility for governance.

The Chief Internal Auditor (CIA) introduced his report by explaining that this was the regular report brought to the Sub Board and there had been standard progress in the audit plan. He acknowledged a couple of typos in the report,

In answer to a Member's question, the CIA advised that the Social Media and the Housing Management System audits had been moved into the 2024/25 schedule. He explained that the originally planned facilities management audit had been removed and that a working group reporting got the CEX had been set up, of which he was a member, and would be able to reassure the Members if any risks were identified. Officers agreed to circulate a report on the outcomes of the working group.

Members were advised that despite the fuel cards audit being classified as No Assurance, it was not deemed to be a critical risk because of the low individual value levels involved. Officers explained the Motoring Policy is reviewed annually by HR, the Safety Officer and the Fleet Manager, and it is not unusual for a policy to be owned by one officer, especially in this case when the majority of vehicles fall under the remit of the Fleet Manager and where the expertise knowledge of insurance and training sit.. Officers explained that procedures had been put in place immediately, with a plan for further work for all risk areas to de-risk the process.

The CIA and officers agreed to provide more details of the projects without business cases.

RESOLVED: That the Standards and Audit Sub Board noted the progress of the Audit Plan 2023/24 from 1<sup>st</sup> April to 23<sup>rd</sup> May 2024.

## **10. ANNUAL AUDIT OPINION**

Consideration was given to a report by the Chief Internal Auditor (CIA) tabling the Annual Audit Opinion for 2023/24 for noting by the Members with responsibility for governance.

The CIA advised that this was the standard report that is brought annually to the Sub Board, and drew Members attention to the opening statements of the report that explained the shift in assurance levels.

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Members were advised that the opinion level of Reasonable Assurance had been applied despite a decline in results from the previous year because of the confidence the CIA has in the senior officer's approach and acceptance of the audit process, and willingness to take the necessary action.

The CIA advised that 2024-2025 would be a busy year for follow up audits. These would be fewer in number but bigger in size. The audits would be an agenda item for CMT and would be taken seriously with managers being taken to task on their actions or lack of.

In answer to a Member's question officers advised that recruitment was improving there were no issues in the frontline services and there was a good number of quality applications for each vacancy advertised. The identifying of areas of weakness and improving the structure is an ongoing process involving skills gap analysis and ensuring the right people were in the right roles. Officers went on to say that they were recruiting to the structure that came out of the recently completed review, and would be considered for release once this process was complete.

RESOLVED: That the Sub Board Members noted the Annual Audit Opinion 2023/24.

## **11. ANNUAL GOVERNANCE STATEMENT**

Consideration was given to a report by the Chief Internal Auditor (CIA) seeking approval from Members in regards to the draft Annual Governance Statement (AGS) 2023/24.

The CIA introduced his report by asking the Sub Board to accept a change to the published recommendation. The Annual Governance Statement needs to be recommended to the Policy and Organisation Board.

RESOLVED: That the Sub Board agreed the change to the recommendation.

The CIA advised that this was the annual report brought to the Sub Board, and the only changes were minor job role titles.

In answer to a Member's question, the CIA agreed to review and if necessary update a number of points including identifying GBC as a Committee System Authority, clarifying information on FOIA and the Councillor's Code of Conduct and checking the date of a Board report.

RESOLVED: That the Standards and Audit Sub Board:

Approved the draft Annual Governance Statement 2023/24 and recommended it to the Policy and Organisation Board as those charged with governance.

## **12. ANY OTHER ITEMS**

**CHAIRMAN**

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Concluded at 6.53 pm