

**MINUTES
AUDIT COMMITTEE**

Tuesday 23 July 2024

Councillor Kyle Robinson-Payne (Chair)

Councillor Sandra Barnes	Councillor Paul Hughes
Councillor Jim Creamer	Councillor Alison Hunt
Councillor Helen Greensmith	Councillor Catherine Pope

Absent: Councillor Ruth Strong

Officers in Attendance: T Adams, C Goodall and F Whyley

Guests in Attendance: Max Armstrong – BDO Internal Auditor

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Strong. Councillor Catherine Pope attended as substitute.

2 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 19 MARCH 2024

RESOLVED:

That the minutes of the above meeting, having been circulated, be approved as a correct record.

3 DECLARATION OF INTERESTS

None.

4 APPOINTMENT OF CO-OPTED AUDIT COMMITTEE MEMBER

The Chair introduced a report of the Deputy Chief Executive, seeking approval to recommend to Council that Jonathan Causton be co-opted as an independent member on to Audit Committee.

RESOLVED to:

- 1) Recommend to Council that Jonathan Causton be co-opted on to the Audit Committee.
- 2) Recommend to Council that the Monitoring Officer be authorised to make the relevant changes to the Constitution to reflect the co-option.

5 CORPORATE RISK MANAGEMENT SCORECARD QUARTER 4 2023/24

The Chief Finance and Section 151 Officer introduced a report, updating members of the Audit Committee on the current level of assurance that could be provided against each corporate risk.

RESOLVED:

- 1) To note the progress of actions identified within the Corporate Risk Register.

6 INTERNAL AUDIT PROGRESS REPORT

The Internal Auditor introduced a report, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team, for the period March to June 2024.

RESOLVED:

- 1) To note the progress of the delivery against the 2023/24 Internal Audit Plan, including the Executive Summary for the following audit reports: Main Financial Systems, Counter Fraud and Corruption Strategy, Budget Setting and Efficiency Savings, and GDPR Information and Governance.

7 INTERNAL AUDIT FOLLOW UP REPORT

The Internal Auditor introduced a report, summarising the progress of implementation of recommendations from internal audit reviews raised and previously reported to the Audit Committee. This included some recommendations raised by the Council's previous Internal Auditors.

RESOLVED:

- 1) To note the implementation of internal audit recommendations and the revised due date for incomplete recommendations.

8 INTERNAL AUDIT DRAFT ANNUAL REPORT 2023/24

The Internal Auditor introduced a report, providing the Head of Internal Audit Opinion based on the outcome of the internal audit activity completed by the BDO Internal Audit Team in accordance with the approved 2023/24 Internal Audit Plan.

RESOLVED:

- 1) To note the Internal Audit Annual Report and Head of Internal Audit Opinion for 2023/24.

9 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

10 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED:

That, the Members being satisfied that the public interest in maintaining the exemption outweighs the public interest in disclosing the information that under Section 100(A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting during the consideration of the ensuing reports on the grounds that the report involves the likely disclosure of exempt information as defined in Paragraphs 3 and 7 of Part 1 of Schedule 12A of the Local Government Act 1972.

11 COUNTER FRAUD RISK ASSESSMENT

The Internal Auditor introduced the Counter Fraud Risk Assessment.

RESOLVED:

To note the information.

The meeting finished at 7.00 pm

Signed by Chair:

Date: