

AUDIT COMMITTEE - 13 March 2023

MINUTES

Present: Councillors: M Brain and A Sandison.
Independent Members: Mr T Beirne (Chairman), Mr M Burnett and Mr D Page.

Officers: James Hughes – Democratic Services Officer
Julie Cooper – Head of Financial Operations
Joanne Robinson – Head of Income and Awards
Steve Sparkes – Head of Internal Audit
Adam Paterson – Finance Manager
Mark Wills – Health, Safety & Risk Manager
Colin Hudson – Audit Manager
Grant Paterson – Grant Thornton (External Auditor)

Apologies: Councillors: Richard Long (Vice-Chairman)

1. APOLOGIES

Apologies were received from Cllr Richard Long, Samantha Gilbert and Zoe Covington.

2. PUBLIC MINUTES

RESOLVED

The public minutes of the meeting held on Monday 13th March 2023 were unanimously approved.

3. DECLARATIONS OF INTEREST

None declared.

4. QUESTIONS AND DEPUTATIONS

None received.

5. VERBAL UPDATE FROM THE EXTERNAL AUDITOR

The External Auditor advised they were hoping to conclude the audit and issue their opinion by the end of this month and that planning for the audit 2022-23 had begun.

6. HOUSING BENEFIT SUBSIDY CLAIM 2021/22

The Head of Income & Awards presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED

Audit Committee unanimously noted the issues highlighted and the subsequent actions taken.

7. CHILDRENS SERVICES IMPROVEMENT PLAN UPDATE

The Director of Children's Services, Education and Skills presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

AUDIT COMMITTEE - 13 March 2023

RESOLVED

The Audit Committee unanimously noted the matters in the report regarding the Improvement Plan and called on the Director of Children's Services, Education and Skills to share the Children's Social Care Plan and Partnership Improvement Plan with the Committee.

8. DRAFT FRAUD AND CORRUPTION STATEMENT AND POLICY

The Audit Manager presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED

- The Audit Committee noted the new wording of the Statement and Policy, did not identify any areas where they wished to receive further information or explanation from Audit Services.
- The Audit Committee endorsed the draft Statement and Policy, pending final approval by the Governance Committee.

9. REVIEW OF ACCOUNTING POLICIES – 2022/23

The Finance Manager – Financial Cycle Team presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED

The Audit Committee considered the proposed Accounting Policies, accounting estimates and significant judgements due to be applied for the 2022/23 financial year.

10. PREVENTION OF THE FACILITATION OF TAX EVASION POLICY

The Finance Manager – Financial Cycle Team presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED

The Audit Committee considered and commented on this new corporate Policy which will demonstrate how the Council is actively preventing the facilitation of tax evasion before it is presented to Governance Committee on 15 March.

11. 2023/24 FINANCIAL REGULATION UPDATE

The Finance Manager – Financial Cycle Team presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED

The Audit Committee reviewed and agreed the revised Financial Regulations as set out in Appendix A, for onward approval by Governance Committee on 15 March 2023 and finally Full Council, to be implemented from April 2023.

12. RISK MANAGEMENT INFORMATION REPORT

The Health, Safety & Risk Manager presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

AUDIT COMMITTEE - 13 March 2023

RESOLVED

The Audit Committee considered the information provided in the report and determined no further action is needed in respect of the identified corporate risks. The Committee asked that a report be presented to them at the next meeting regarding the risk around the levels of agency staff and issues surrounding staff retention across the Council.

13. EXCLUSION OF THE PUBLIC AND PRESS

RESOLVED

That the press and public be now excluded from the remainder of the business to be transacted, on the grounds that there would be disclosure to them of exempt information as defined in Schedule 12A to the Local Government Act 1972.

14. ITEM 12 - PRIVATE APPENDIX E

RESOLVED

Members noted the private appendix.

15. PRIVATE MINUTES

RESOLVED

Members unanimously agreed the private minutes.

Meeting concluded at 3.32 pm