

## **Audit Committee**

**Wednesday, 17 November 2021**

Present: K Robinson (Chair)  
M Wilkinson  
Councillors Mrs L Arkley OBE, G Bell, L Bell, D Cox and J O'Shea

### **AC/26/21 Apologies for Absence**

An apology for absence was submitted on behalf of Councillor J Stirling.

### **AC/27/21 Declarations of Interest and Dispensations**

There were no Declarations of Interest or Dispensations reported.

### **AC/28/21 Minutes**

**Resolved** that the minutes of the meetings held on 28 July, 22 September and 6 October 2021 be confirmed as a correct record and signed by the Chair.

### **AC/29/21 Key Outcomes from Internal Audit Reports issued between May 2021 and November 2021**

Consideration was given to a report which set out the key outcomes from internal audit reports issued between May and November 2021 to enable the Committee to maintain an oversight of the emerging risks and governance issues as they arose during the year.

It was explained that there had been five reports finalised within the reporting period. Three of the reports had been given a significant assurance rating with the remaining two given a limited assurance rating. No critical or high priority recommendations had been issued. For each of the reports a level of assurance had been identified and a series of recommendations made, examples of good practice identified and where appropriate the progress made by management in relation to the issues identified had been outlined.

Members queried the medium priority awarded in relation to the back up of Log-Point data and the potential loss of data. It was explained that the issue only related to one out of three machines and had therefore been classed as a medium risk. The Acting Chief Internal Auditor undertook to check that he remained comfortable with the risk level.

Clarification was also sought in relation to the report that invoices for school meals had not been raised in a timely manner. It was explained that the implementation of a new system would address concerns. Reference was also made to delays in invoicing and debt recovery whilst the pandemic had been ongoing and it was explained that a conscious decision had been made to suppress debt recovery during this period although normal recovery processed had now been re-commenced.

Reference was also made to the checks in place in relation to the Covid-19 business grants scheme. It was explained that work was ongoing to sift information to identify any fraudulent activity. It was also explained that Economic Development and Finance had worked very closely with Internal Audit in the early stages of the business grants scheme to ensure probity and that suitable systems were in place to try to prevent fraud in relation to the grants scheme and it was noted that the Authority was acting as a conduit for the disbursement of government monies rather than local authority monies. It was explained that an update would be provided to a future meeting of the Committee.

**Resolved** that the key findings, good practice identified and the management response to the internal audit reports issued between May and November 2021 be noted.

**AC/30/21      Exclusion Resolution**

**Resolved** that under Section 100A of the Local Government Act 1972 (as amended) and having applied a public interest test as defined in part 2 of Schedule 12A of the Act, the press and public be excluded from the meeting for the following item of business on the grounds that it involved the likely disclosure of exempt information as defined in Paragraph 3 of Part 1 of Schedule 12A to the Act.

**AC/31/21      Strategic Audit Plan 2021/22 Interim Monitoring Statement**

Consideration was given to a report which provided a half yearly update on the Strategic Audit Plan 2021/22. Clarification was provided on a number of the elements in the report.

**Resolved** that the progress set out in the monitoring statement and the planned levels of coverage achieved by Internal Audit at this stage of the year be noted.