

Attendance

Members of the Audit and Risk Committee

Cllr Alan Butt (Chair)
Cllr Jonathan Yardley (Vice-Chair)
Cllr Craig Collingswood
Cllr Clare Simm
Mike Ager

Conservative

Cllr Andrew McNeil

Employees

Emma Bland	Finance Business Partner
Peter Farrow	Head of Audit
Claire Nye	Director of Finance
Hayley Reid	Regulatory Governance Manager
Alison Shannon	Chief Accountant
Mark Wilkes	Audit Business Partner
Ian Cotterill	Audit Business Partner
Fabrica Hastings	Democratic services Officer
Jaswinder Kaur	Democratic Services Assistant

Part 1 – items open to the press and public

Item No. *Title*

- 1 Apologies for absence**
Apologies were received from Councillor Philip Bateman and Councillor Mary Bateman.
- 2 Declaration of interests**
There were no declarations of interest.
- 3 Minutes of previous meeting**
That the minutes of the previous meeting held on 21 June 2021 be approved as a correct record.

4 **Matters arising**

Councillor Craig Collingswood requested an update on the committee membership vacancies. Claire Nye, Director of Finance advised that there was one vacancy available for an independent member to replace John Humphries and that the recruitment would begin in September 2021. Members of the Committee would be kept updated on the progress made with committee membership vacancies.

5 **Internal Audit Annual Report 2020-2021**

Peter Farrow, Head of Audit, presented the Internal Audit Annual Report 2020-2021.

The Committee were advised that due to Covid-19, the Internal Audit Annual Report 2020-2021 would continue to be reviewed and that members would be updated.

The Audit Services had recruited two apprentices under the National Apprenticeship Programme, to study towards obtaining the Chartered Institute of Internal Audit qualification. Yoo Recruit was in the process of recruiting for an officer backfill post at the WMPF on a temporary basis.

Online surveys were circulated to Employees at random for feedback on the professional conversations. The feedback results found that 55% of Employees had completed professional conversations and 45% had not.

The Committee were advised that the issue was flagged with the Head of Procurement to review. The low uptake did not affect the Councils level of assurance and SEB would aim to push the professional conversations and transition into a new framework.

The Committee were advised that the Head of Audit would work with the Audit Team to collate data on service areas to assess which was least compliant.

Following a query regarding the Councils supplier, The Head of Audit advised that further details would be provided to Councillor Jonathan Yardley.

Resolved:

1. That the Internal Audit Annual Report 2020-2021 be noted.
2. That it be agreed that the Head of Audit would work with the Audit Team to collate data on service areas to assess which was least compliant.
3. That it be agreed that further details regarding the Councils supplier would be provided to Councillor Jonathan Yardley.

6 **CIPFA Audit Committee Update**

Peter Farrow, Head of Audit, presented the report on the CIPFA Audit Committee Update.

The group were advised that the CIPFA Audit would form part of the Statement of Accounts by working with internal/external auditors under different sets of standards, to avoid any duplications.

The Committee were advised that the CIPFA Audit was focused on the annual governance statement, Local auditors and internal audit, working in collaboration to include regular briefings on current issues.

Resolved:

1. That the CIPFA Audit Committee update be noted.

7 Strategic Risk Register Update

Hayley Reid, Regulatory Governance Manager, presented the report on the Strategic Risk Register Update.

The group were advised that the Strategic Risk Register was aligned with the Councils 'Relight Out City Strategy', that would be considered as part of the Councils ongoing risk profile.

A copy of the Councils Risk management framework was included within the report and risks were identified as red included;

Reputation / Loss of Public Trust;
Social Care Providers Adults;
Risk Unemployment;
MTFS.

In response to a query regarding Strategic Risk Register benchmarking to establish the risk appetite for the Council. The group were advised that each risk identified has a target score underpinned within the risk register and defined within the Strategic Risk Register, rather than a collective appetite. Further detail regarding the Councils risk appetite would be provided at the next Audit and Risk Committee.

In response to a query regarding the risk impact from Covid-19 on WV Living, the group were advised that the risk would diminish over time and would be removed from the risk register soon.

Resolved:

1. That the Strategic Risk Register update be noted.

8 Counter Fraud Update

Mark Wilkes, Audit Business Partner, presented the report on the Counter Fraud Update.

The Business Energy and Industrial Strategy, require the Council to complete work on the Counter Fraud Plan. Covid-19 business grants were include within the Counter Fraud Plan and 14 other grants were identified through debt recovery processes and reported to the National Anti-Fraud Recovery.

The group were advised that the Council were conducting post/pre-payment checks to prevent ineligible individuals from accessing business support grants or various schemes, that could have impact locally and nationally.

Resolved:

1. That the Counter Fraud update be noted.

9 Draft Statement of Accounts

Emma Bland, Finance Business Partner, presented the report on the Draft Statement of Accounts.

The Council were asked to note the draft Statement of Accounts, which were currently being audited by Grant Thornton.

Members of the Committee had attended workshops on the accounts where details of other statements was provided that included;

- Cashflow Statement
- Housing Revenue Statement;
- Collection Fund Statement;
- Accounting Policies
- Annual Governance Statement.

In addition, external asset valuers and pension fund representatives had attended the previous two committees to provide more detail around accounting estimates used in these areas.

The group were advised that the audited Statement of Accounts would be brought to next Committee to comply with the statutory sign off deadline of 30 September 2021.

Resolved:

1. That the Draft Statement of Accounts be noted.

10

Payment Transparency

Peter Farrow, Head of Audit, presented the report on the Payment Transparency.

The report outlined the Councils current position with regards to the publication of its expenditure in its entirety.

The group were advised that there was no further requests arising from the Councils spend data since last presented to Committee in March 2021 and that members of the public could contact the Councils to request further information on the Councils spending.

Resolved:

1. That the Payment Transparency update be noted.