

**WYRE FOREST DISTRICT COUNCIL**

**AUDIT COMMITTEE**

**HELD REMOTELY**

**20TH JANUARY 2021 (6PM)**

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**Present:**

Councillors: A Totty (Chairman), P W M Young (Vice-Chairman),  
R H Coleman, B S Dawes, N J Desmond, A L L'Huillier, C Rogers.

**Observers:**

Councillor G W Ballinger, Councillor A Coleman, Councillor H E Dyke and  
Councillor C Edginton-White attended as observers.

**AUD. 59 Apologies for Absence**

Apologies for absence were received from Councillor V Caulfield and Bodrul  
Zzaman – Independent Person.

**AUD.60 Appointment of Substitutes**

No Substitutes were appointed.

**AUD.61 Declarations of Interests by Members**

No declarations of interest were made.

**AUD.62 Minutes**

**Agreed: The minutes of the meeting held on 28th October 2020 be  
confirmed as a correct record of the meeting and signed by the  
Chairman.**

**AUD.63 Audit Progress Report and Sector Update**

The Committee received a report from Grant Thornton (GT) giving an audit  
progress report and sector update. The Engagement Lead from GT took  
Members through the report and informed them that, as anticipated at the last  
meeting, GT had issued an unqualified opinion and a clean value for money  
conclusion following the completion of the audit. The Engagement Lead  
explained that there was work still to be completed on the Housing Benefit  
Subsidy claim which would be covered in more detail at the next meeting, but  
he expected no amendments and this would complete the main focus of work  
for 2019/20 for GT as Wyre Forest District Council (WFDC) auditors.

He explained to Members the reasoning for a proposed increase in fees would  
be covered in more detail in the next agenda item and with 2019/20 complete  
attention would turn to 2020/21 and the audit plan would be considered at the

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next meeting of the Audit Committee. Delays had been caused by restrictions put in place by COVID and looking to the future visits may be shorter and more flexible, but key risk areas would be focused on.

The Engagement Lead explained the new Value for Money code changes to Members in great detail, describing key changes and how this would affect WFDC. He answered Member questions on the proposed changes including Councillor N J Desmond enquiring about the extra time and work needed to meet new requirements.

**The Audit Progress Report and Sector Update were noted by the Committee.**

### **AUD.64 Annual Audit Letter for Wyre Forest District Council**

The Committee received a report from Grant Thornton on the annual audit letter confirming the findings of the audit of accounts for the year ended 31<sup>st</sup> March 2020. The Engagement Lead drew Members attention to the executive summary and reminded them that the content had been covered in detail at a previous meeting.

He brought to Members attention the fees for 2019/20 and the previously predicted £8.5K increase. Now the audit had been completed the need for an additional increase of £7k had been identified. The report listed reasons for increase and this was predominantly due to extra work caused by COVID restrictions and this reflected the significant additional work that had to be undertaken to allow GT to discharge their responsibilities. The Engagement Lead reassured Members that the decision to increase fees had not been taken lightly and the increases did not actually cover all of the extra costs incurred by GT.

**The Annual Audit letter was noted by the Committee.**

### **AUD.65 Internal Audit Monitoring Report Quarter Ended 31<sup>st</sup> December 2020**

The Committee received a report from the Audit Manager which informed them of the Internal Monitoring Report for the Quarter ended 31<sup>st</sup> December 2020. She informed Members that this was a positive 3<sup>rd</sup> quarter report and took Members through the information in detail identifying key areas including the position statement which showed work currently being undertaken and would build up to the final report for 2020/21 at the March Committee meeting.

The Audit Manager reminded Members that the audit team had a performance statistic target of 95% and she was pleased to report that they were currently just below 93% which was a positive result when taking into account the Christmas break and also that internal training had taken place within this quarter. There was a slight increase in ad hoc queries - such as change of processes, and this was due to people getting used to remote working and realising the Audit team were still available and could be contacted at any time.

The Audit Manager gave Members in depth detail on the work undertaken by the Audit team during the Covid-19 restrictions including ensuring detailed

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checks of the payments made by WFDC were in place to aid the quick and secure delivery of grants.

Councillor A L L'Huillier thanked the Audit Manager for the report and the work completed by team. The Audit Manger answered Members questions on the risk assessments and the work in progress report.

**Agreed: The Audit Committee considered the Internal Audit Monitoring Report for the Quarter ended 31<sup>st</sup> December 2020.**

There being no further business the meeting ended at 6:39pm.