

WYRE FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

COUNCIL CHAMBER, WYRE FOREST HOUSE, FINEPOINT WAY,
KIDDERMINSTER

23RD MARCH 2022 (6PM)

Present:

Councillors: R H Coleman (Chairman), P W M Young (Vice-Chairman),
B S Dawes, N J Desmond, P Dyke and A Totty.

Observers:

Councillor H E Dyke attended as an observer.

Councillors J F Byng, A Coleman and M Rayner observed remotely.

AUD.42 Apologies for Absence

Apologies for absence were received from Councillors V Caulfield and
C Rogers.

AUD.43 Appointment of Substitutes

No Substitutes were appointed.

AUD.44 Declarations of Interests by Members

No declarations of interest were made.

AUD.45 Minutes

**Agreed: The minutes of the meeting held on 24th November 2021 be
confirmed as a correct record of the meeting and signed by the
Chairman.**

AUD.46 Audit Progress Report & Sector Update

The Committee received a progress report and sector update from Grant
Thornton.

Councillor N J Desmond arrived at this point (6:02pm).

The Engagement Manager took Members through the report, recapping key
achievements in the Audit process. She informed Members that general
delays had meant a 3-month extension was required on the opinion report and
answered Members questions on the report and update.

Decision: The report was noted by the Committee.

AUD.47 Informing the Audit Risk Assessment

The Committee received a report from Grant Thornton informing the risk assessment for Wyre Forest District Council (WFDC) 2021/22. The Engagement Manager reminded Members that this was a report that was presented to the Committee annually to help maintain the two-way communication between Officers and Members and to encourage feedback on areas that may require attention.

Decision: The report was noted by the Committee.

AUD.48 Internal Audit Monitoring Report 31st December 2021

The Committee received a report from the Head of Resources to present the Internal Audit Monitoring Report for the Quarter ended 31st December 2021. The Audit Manager presented the report to Members explaining that the work of the 3rd quarter was still ongoing and that the next report presented to the Committee would give full details for the full financial year. She informed Members that productivity was slightly below the levels expected due to a team member being on long term sick leave but that much of the expected audit plan had still been able to be produced by securing additional resource through the temporary appointment of a previously retired member of the Internal Audit Team.

The Audit Committee considered:

1.1 The Internal Audit Monitoring Report for the Quarter ended 31st December 2021 as detailed in the Appendix to the report.

AUD.49 Internal Audit - Annual Audit Plan 2022~23

The Committee received a report from the Head of Resources to inform members of the Internal Audit – Annual Audit Plan 2022~23 which had been prepared in accordance with the UK Public Sector Internal Audit Standards 2013, updated 2016 amended 2017. The Audit Manager took Members through the report explaining that the summary of the breakdown was similar to other local authorities and offered more detail on the scope of work intended to be completed. Cyber security continued to offer challenge and the ICT manager works closely with the Audit team in this area. The Audit Manager answered Members question on cyber security and listed the work carried out to offer protection in this area including the training modules staff and Members are required to complete.

The Audit Committee agreed to:

1.1 Consider and approve the Internal Audit – Annual Audit Plan 2022~23, attached as Appendix 1 of the report.

1.2 Delegate any in-year amendments to the plan to the Section 151 Officer in consultation with the Audit Manager in light of developments arising during the year as described in paragraph 3.6 of the report.

AUD.50 Risk Management – Corporate Risk Register

The Committee received a report informing Members of the Audit Committee of the current Corporate Risk Register and the Budget Risk Matrix. The Head of Resources presented the report reminding Members of the importance of risk management to the Council's corporate governance and the process used to identify, record and monitor risks. The risk register is split into operational and strategic areas and a workshop is held annually with the Corporate Leadership Team to review and update the register and mitigating actions. She informed Members in detail of the 4 mitigating actions flagged as being behind target and the reasons for this.

The Audit Committee considered and noted the Corporate Risk Register and the associated mitigating actions as at 31st January 2022 and the 2022-25 Budget Risk Matrix.

There being no further business, the meeting ended at 6:26pm.