

WYRE FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

COUNCIL CHAMBER, WYRE FOREST HOUSE, FINEPOINT WAY, KIDDERMINSTER

20 JULY 2023 (6PM)

Present:

Councillors: N J Desmond (Chairman), A Sutton (Vice-Chairman), J F Byng, G Connolly, J Griffiths, M Rayner and P W M Young.

Observers

Councillor D Ross.

Observed remotely: Councillor B Brookes.

AUD.12 Apologies for Absence

There were no apologies for absence.

AUD.13 Appointment of Substitutes

No substitutes were appointed.

AUD.14 Declarations of Interests by Members

No declarations of interest were made.

AUD.15 Minutes

Agreed: The minutes of the meeting held on 24 May 2023 be confirmed as a correct record of the meeting and signed by the Chairman.

AUD.16 External Audit – Audit Progress Report and Sector Update (includes VFM Planning update)

The Committee received the Audit report and Sector Update from the Council's external auditors, Grant Thornton (GT). Apologies had been received from the Director GT and the Audit Manager GT attended in her place.

The Audit Manager GT explained the current situation, confirmed progress was being made as planned and outlined the key points.

The Audit Manager GT answered questions on the update from members.

Agreed: The report be noted.

AUD.17 Internal Audit – Monitoring Report – Position Statement as at 30th June 2023

The Committee received a report from the Audit Manager, which gave a position statement as at 30th June 2023 of work undertaken by Internal Audit to include allocations against the 2023~24 Internal Audit Plan.

The Audit Manager presented the report and outlined the key issues.

The Committee discussed the report and the Head of Resources and S151 Officer and Audit Manager answered questions from members.

Agreed: The report be noted

AUD.18 Internal Audit ~ Internal Audit Charter

The Committee received the report on Public Sector Internal Audit Standards – Internal Audit Charter, which presented to Members a refreshed Internal Audit Charter in compliance with the UK Public Sector Internal Audit Standards {UKPSIAS} revised from April 2016 and April 2017.

The Audit Manager presented the report and explained what changes had been made to refresh the Charter.

Members were invited to ask questions / make comments on the report but there were none.

Agreed: The Committee approved the Internal Audit Charter as attached at Appendix 1 of the report.

AUD.19 Internal Audit Service Review 2023

The Committee received the Internal Audit Service Review report, which gave details of the proposal to secure a new delivery model for the internal audit service to secure long-term resilience in meeting the Council's regulatory obligations to undertake an internal audit.

The Head of Resources S151 Officer presented the report, which had been included for information. She advised that Cabinet had already given their approval to advertise the contract and that the procurement had commenced.

The Committee considered the report and were given the opportunity to ask questions, make comments and express any concerns. The Head of Resources and S151 Officer was able to provide members with verbal responses to their questions.

Agreed: The report be noted.

AUD.20 Draft Statement of Accounts 2022-23 Report

The Committee received a report from the Head of Resources and S151

Officer which presents the draft outturn position in relation to the Final Accounts for 2022-23.

The Head of Resources and S151 Officer presented the report and confirmed that the deadline had been met to publish the accounts, which very few other authorities had achieved. She gave a brief overview of the revenue summary on page 53 and major revenue variations contained in Appendix 1 of the report.

The Committee was given the opportunity to ask questions and they also expressed their gratitude and congratulations to the team for publishing the accounts before the deadline of 31st May 2023. The Head of Resources and S151 Officer and the Principal Accountant provided responses to members' questions or agreed to find out answers outside of the meeting. One member requested that a summary of Statement of Accounts is provided in future and others agreed.

Agreed: The report be noted.

AUD.21 Risk Management – Corporate Risk Register 2023-24

The Committee received a report from the Head of Resources and S151 Officer to inform Members of the current Corporate Risk Register and the Budget risk Matrix.

The Head of Resources and S151 Officer presented the report and thanked members for attending the Risk Management training session, which had preceded the Committee meeting. She outlined the key issues and advised the next update / review would take place in September.

The Committee considered the report and the Head of Resources and S151 Officer answered questions on the update from members. The Chairman expressed concern that the second item on the Risk Register (Appendix 1 of the report), concerning member behaviour, was still indicated as red and was not representative of most councillors. He hoped there would be an improvement and that it would not be red rated in 12 months' time.

Agreed: The report be noted.

There being no further business, the meeting ended at 7.05pm.