

WYRE FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

COUNCIL CHAMBER, WYRE FOREST HOUSE, FINEPOINT WAY, KIDDERMINSTER

22 NOVEMBER 2023 (6PM)

Present:

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

Observers:

Councillor M J Hart and Councillor D Ross.

Observed remotely - Councillor K Henderson.

AUD.33 Apologies for Absence

There were no apologies for absence.

AUD.34 Appointment of Substitutes

No substitutes were appointed.

AUD.35 Declarations of Interests by Members

No declarations of interest were made.

AUD.36 Minutes

Agreed: The minutes of the meeting held on 27 September 2023 be confirmed as a correct record of the meeting and signed by the Chairman.

Councillor Peter Young joined the meeting at 6.01pm after the minutes had been approved.

AUD.37 External Audit Update

Having received apologies from the Director – Grant Thornton, the Audit Manager – GT presented a brief verbal update to the Panel and reported that all the substantive work required prior to the end of the contract is complete. The draft Value for Money report had been issued to officers on Tuesday and it is hoped that it will be signed off by January. The Panel were given the opportunity to ask questions and thanked GT for the wonderful job they had done.

Agreed: The verbal report be noted.

AUD.38 BDO Internal Audit Annual Plan 2023/24

The Chairman welcomed the Partner – Public Sector of BDO to his first Audit Committee meeting. The Panel received a report from the Partner – Public Sector of BDO on the Internal Audit Annual Plan, which has been produced following various assessments since the start of the contract. He explained how the number of days allocated had been agreed and drew attention to the Charter at Appendix 1 of the report, which is mandatory to include when a Plan issued.

The Committee reviewed the report and were invited to ask questions to which the Partner – Public Sector of BDO and the Head of Resources and s151 Officer were able to provide verbal responses.

Councillor George Connolly joined the meeting at 6.17pm.

Agreed: The Audit Committee CONSIDERED AND APPROVED the Internal Audit Annual Plan 2023/24, including the Internal Audit Charter.

Councillor Ken Henderson (observing remotely) left the meeting at 6.26pm

AUD.39 BDO Internal Audit Progress Report November 2023

The Committee received the Internal Audit Progress Report from the Partner – Public Sector of BDO, who explained that this would be the main document format for consideration at future meetings and will inform progress made against the 2023/24 Internal Audit Plan. He explained how the report is compiled and that the 2 key elements that will be included will be Methodology and a Sector Update and that there will be opinions on design and operational effectiveness for every report (with four assurance levels).

Councillor Marcus Hart joined the meeting at 6.30pm

The Committee discussed the report and the Partner – Public Sector of BDO and the Head of Resources and s151 Officer gave verbal responses to their questions.

Agreed: The report be noted.

AUD.40 Audit Committee Training Programme 2023-24

The Committee received a report on the Audit Committee Training Programme 2023-24, which sought approval for the draft training programme 2023-24 as set out in Appendix 1 of the report.

The Head of Resources and s151 Officer presented the report and the Chairman invited members to discuss how they would like to evaluate what training is required. The Committee concluded that a skills matrix be completed by members to ensure appropriate training is tailored to needs, that sessions would be held prior to Committee meetings, starting at 4:45pm, and that there would be a 6 monthly review period to monitor progress.

Agreed: The Committee CONSIDERED the report and AGREED to a training programme to be developed around training needs.

There being no further business, the meeting ended at 7.04pm.