

Audit Committee – 28 September 2022

Minutes of the meeting of the Audit Committee held on **28 September 2022** when there were present:-

Chairman: Cllr Mrs L A Butcher
Vice-Chairman: Cllr G W Myers

Cllr Mrs E P Gadsdon
Cllr J R F Mason
Cllr R Milne

Cllr Mrs L Shaw
Cllr Mrs V A Wilson

OFFICERS PRESENT

N Lucas - Assistant Director, Resources
H Lock - Democratic Services Officer

ALSO PRESENT

M Porter - Basildon Borough Council

APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllrs M R Carter, Mrs T L Carter and A G Cross.

SUBSTITUTE MEMBERS

Cllr Mrs C M Mason - for Cllr Mrs T L Carter
Cllr J E Newport - for Cllr A G Cross

192 MINUTES

The Minutes of the meeting held on 28 July 2022 were approved as a correct record and signed by the Chairman.

193 AUDIT PROGRESS REPORT 2022/23

The Committee considered the report of the Assistant Director, Resources providing Members with an update on the work of the Internal Audit team, in terms of progress made against the annual audit plan and action taken by service departments in implementing audit recommendations.

In response to a Member question, officers confirmed that the two recommendations in Appendix 3 to the Report that had been completed since the Report was written were:-

- Report Number 12 – Health & Safety
- Report Number 16 – Asset Management

A Member asked whether the Chief Audit Executive's (CAE) ability to give an opinion would be affected should any of the scenarios 1-4 as set out in paragraph 1.7 of the Enclosure to the Report arose. Officers advised that if recruitment was unsuccessful prior to November, then it should be possible to outsource some additional resource from private accountancy firms to help deliver extra audit days. This should provide sufficient resource to enable the key audits required to gain CAE opinion to be completed. Officers also confirmed that although this would incur a cost, there were current savings due to the 1.5 FTE vacancies, which would help fund this.

A question was raised in relation to the statutory Register of Motions on Notice and why this wasn't included in the audit plan. Officers advised that both senior officers and Members had agreed the plan in March 2022 and there had been the opportunity to ask for its inclusion at that point. For this to be included, it would be necessary to raise it with the Chairman of the Audit Committee and then for the Committee to consider its inclusion. Although officers advised that the issue should be taken away to be considered and brought back to the next meeting of the Audit Committee for decision, Members nevertheless considered this important and were minded to vote on the matter at this meeting.

Cllr J R F Mason moved a Motion, seconded by Cllr J E Newport, that an audit of the statutory Register of Motions on Notice take place and that an action plan be put in place for any actions on Motions on Notice to be tracked and this was carried on a show of hands.

In relation to the completed FOI audit, a Member thanked the Assistant Director, Resources for arranging further information on transparency and the FOI audit to be provided. In relation to a further query on why FOI deadlines may not always be met, officers advised that most requests that exceed the deadline are due to their nature or complexity and that the requester was always informed of the delay to keep them updated.

In relation to the update on the progress of the Housing Benefit Subsidy Audit, officers confirmed that the error identified through the initial testing work was minor in nature, but that the internal testing was further reviewed and any errors extrapolated by the Council's external auditors for this work (BDO) who would report back separately once their work was completed.

In response to a Member question, officers confirmed that the recommendations referred to at paragraph 3.2 of the Enclosure to the Report would be double checked and any changes needed would be made outside the meeting.

Resolved

- (1) That the update on delivering the 2022/23 Audit Plan, together with revised audit plan (at Appendix 3 to the Report), be noted.

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(2) That the conclusions and results from completed audit engagements in Appendix 2 to the Report be noted.

(3) That the updated status of audit recommendations in Appendix 4 to the Report be noted.

(Members voted unanimously in favour of (1), (2) and (3) above.)

(4) That the statutory Register of Motions on Notice be added to the annual audit plan. (ADR)

(6 Members voted in favour of the Motion and 3 voted against.)

The meeting closed at 8.04 pm.

Chairman

Date

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