

Audit Committee – 27 July 2021

Minutes of the meeting of the **Audit Committee** held on **27 July 2021** when there were present:-

Chairman: Cllr Mrs L A Butcher
Vice-Chairman: Cllr P J Shaw

Cllr R R Dray	Cllr J L Lawmon
Cllr Mrs E P Gadsdon	Cllr G W Myers
Cllr J N Gooding	Cllr Mrs L Shaw

APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr R Milne

OFFICERS PRESENT

N Lucas	- Assistant Director, Resources
M Porter	- Chief Audit Executive
J Kevany	- Principal Auditor
S Worthington	- Principal Democratic and Corporate Services Officer
L Morris	- Democratic Services Officer
W Szyszka	- Democratic Services Officer

127 MINUTES

The Minutes of the meeting held on 16 March 2021 were agreed as a correct record and signed by the Chairman.

128 EXTERNAL AUDITOR REPORT: CERTIFICATION OF CLAIMS AND RETURNS ANNUAL REPORT 2019/20

Members considered the report of the Assistant Director, Resources on the external auditor report – certification of claims and returns annual report 2019/20.

Responding to a Member question regarding the number of claimants for housing benefit and the average sum claimed, officers advised that during 2019/20, there were 112 new rent allowance cases, 94 new temporary accommodation cases and 16,180 changes in circumstances. Officers further advised that the average value of a claim would depend on the circumstances of each individual claimant.

A Member raised a query as to whether errors for under or over payments would be rectified back to the original claimants and was advised by officers that any errors identified would result in adjustments being made.. The Member further questioned if any checks were made at the time of the request being submitted to monitor for any fraudulent activity and was advised by officers that identification checks were made, as well as enquiries made to the DWP.

A Member questioned if the DWP advised RDC of any changes in circumstances and was advised by officers that when a claimant received universal credit, an electronic notification was received from the DWP.

Resolved

To note the Certification of Claims and Returns Annual Report 2019/20. (ADR)

129 INTERNAL AUDIT REPORT 2020-21

Members considered the report of the Assistant Director, Resources providing details of the internal audit report 2020/21.

It was pointed out by officers that there had been no changes from the previous year in the level of assurance.

In response to a Member question, referencing Appendix 1, asking if RDC would be aiming to improve all of their 'adequate' to 'good', officers advised that their initial opinions within this report would not be specifically revised but that recommendations would be implemented and monitored so that if another audit was undertaken, the hope would be that ratings increased.

Referencing Appendix 4, a Member raised concern over the extension of some implementation dates and queried if authorisation would be needed for such an extension and if this would be reported to Members of the Council. Officers advised that the Service Department would come back to Internal Audit to ask for an extension, and the reasons for this extension would be considered. The Member further requested for any further extensions with a particularly long delay to be reported back to the Audit Committee and was advised that these were included in the Progress Report presented at each session of the Committee.

Members raised concern that there may be cases where invoices were being received without an order being raised and were reassured by officers that the only instances in which this had been found to be the case were for low value orders, and no invoices were paid unless an order was subsequently raised. Staff were being educated on this issue which was being managed at a service level.

Resolved

That the Chief Audit Executive's opinion on the overall adequacy and effectiveness of the Council systems of governance, risk management and internal control be noted. (ADR)

130 DRAFT ANNUAL GOVERNANCE STATEMENT FOR 2020/21

Members considered the report of the Assistant Director, Resources presenting the Annual Governance Statement for 2020/21.

Resolved

- (1) That the Annual Governance Statement for 2020/21 be endorsed and referred to the Acting Managing Director and Leader of the Council for signature.
- (2) That authority is delegated to the Chair of the Audit Committee to endorse non-significant changes to the AGS following review by the Council's external auditors. (ADR)

(8 Members voted for the recommendations, 0 voted against and 0 abstained)

131 REVIEW OF THE COUNCIL'S RISK REGISTER 2021/2022

Members considered the report of the Managing Director, Resources on the review of the Council's Risk Register for 2021/22. It was pointed out that the only risk that had been amended was Risk 4, which had been updated to reflect the computer migration to a cloud-based IT system and to consider remote working practices.

Resolved

To note the content of the Corporate Risk Register for 2020/2021. (ADR)

The meeting closed at 8.04 pm.

Chairman

Date

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