

## Audit Committee – 4 July 2023

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Minutes of the meeting of the Audit Committee held on when there were present:-

Chairman: Cllr R Milne  
Vice-Chairman: Cllr S A Wilson

Cllr Mrs L A Butcher  
Cllr Mrs E P Gadsdon  
Cllr J N Gooding  
Cllr R C D Linden

Cllr D W Sharp  
Cllr A L Williams  
Cllr Mrs V A Wilson

### OFFICERS PRESENT

T Willis - Interim Director of Resources  
M Porter - Chief Audit Executive  
S Worthington - Acting Service Manager, Democratic Services, RDC and BBC

### 121 APOLOGIES FOR ABSENCE

Cllrs N J Booth and M R Carter

### 122 MINUTES

The Minutes of the meeting held on 14 March 2023 were approved as a correct record and signed by the Chairman.

### 123 INTERNAL AUDIT REPORT 2023

The Committee considered the report of the Interim Director of Resources providing details of the Chief Audit Executive's annual opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control during 2022/23.

In response to a Member questions the following was noted:-

- It was good practice for there to be Independent Persons on Audit Committees. A recruitment process for this was still to be undertaken but would be commenced shortly. The post would be advertised and the process would involve the S151 Officer, Chairman and Vice-Chairman of the Audit Committee.
- It would be possible for the Committee Members to be provided with a copy of the External Quality Assessment of the Council's Internal Audit function.
- The Council had reported to the Information Commissioner's Office a potential breach in respect of data held by Revenues & Benefits. No personal sensitive data breach had, however, occurred in respect of Rochford's Revenues & Benefits customers. Capita had provided details to the Council of the data that had been exposed but this had not included any sensitive data. Other Councils had been more greatly impacted. Given that Capita handled large amounts of data on behalf of its customers it was not

possible to confirm that the potential for a data breach would not reoccur as there would always be an inherent risk.

- There were a number of other Council contracts that would involve the processing of data by third parties on behalf of the Council; however, agreements in place ensured that data protection arrangements were in place.
- Third party testing had been conducted to attempt to breach data protection; in addition, a cyber security audit undertaken in 2022/23 had given the Council a clean bill of health in respect of data security.
- No assurance rating was required for grant conditions where the Council met the necessary grant conditions.
- Paragraph 4.8 of the report made reference to the use of Interim Directors; however, Emily Yule had been appointed as the Council's Monitoring Officer and the S151 Officer contract had been extended to March 2024.
- Regular progress reports would be provided to the Audit Committee during the year and any audits undertaken would also be reported to the Committee.

### **Resolved**

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

## **124 RISK MANAGEMENT UPDATE**

The Committee considered the report of the Interim Director of Resources providing an update on the status of the Council's 2023/24 Risk Register.

It was noted that although there were some missing scores in the appendix to the report these had not changed since the last report to the Audit Committee.

Members commended the revised format of the report, which was straightforward and informative with useful comments in the end box.

In response to a Member question as to whether there were risks that were unique to either RDC or BBC officers advised that BBC would have risks associated with its housing stock and level of borrowing, whereas RDC would have risks associated with its asset delivery programme. Both Councils would share risks associated with, e.g., cyber security and the OneTeam Partnership.

Members observed that the risk ranking table set out on page 7.9 of the report was very clear. Officers further advised that any risk management update

report would come to the Committee in September.

### **Resolved**

That the contents of the report be noted. (IDR)

The meeting closed at 7.44 pm.

Chairman .....

Date .....

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