

172 EXTERNAL AUDIT PLANNING REPORT 2021/2022

The Committee considered the report of the Council's external auditors (EY) indicative Annual Audit Plan covering the audit of the 2021/2022 Financial Statements.

In response to Members questions, the following points were noted: -

- Ernst and Young confirmed that the backlog has been caused by the capacity of the auditors and not having enough auditors, however for 23/24 they now increased capacity and have full manpower to complete the work, but the parameters set by the Government have also been changed.
- Officers confirmed that there are internal controls to mitigate and look at the accounts internally, members can be reassured that the accounts are sound, even if a normal external audit of the 2022/23 accounts does not take place.

Resolved

That the content of the report be noted.

173 RISK MANAGEMENT UPDATE

The Committee considered the report of Interim Director Resources providing an updated Risk Register.

In response to Members questions, the following points were noted: -

- Officers explained that Appendix B – Risk Ranking Table – provides a matrix which explains the likelihood and impact and how risk is scored and based on those scores what the consequences are.
- Officers confirmed they would get back to Members outside of the meeting regarding questions around the safeguarding policy and training.
- Officers confirmed that the Council is reviewing its ADP partnership and would confirm outside of the meeting when the review would conclude.
- Officers stated that in the future the plan is to place the risk register on the Council's website so this can be reviewed retrospectively by the public.
- Officers confirmed that the risk register is reviewed quarterly, CLT will receive the register and update and in addition the Risk and Assurance Officer is constantly reviewing risks she has become aware of.
- Officers confirmed that as an example of the ongoing nature of risk review, the S151 Officer was currently in discussions with CLT colleagues with a view to a newly arising risk related to capacity in Finance.
- Officers confirmed that there are no new corporate priorities currently, although this does not mean the reserves have been withdrawn or removed.

Resolved

That the content of the report be noted.

174 INTERNAL AUDIT PLAN 2024/25

The Committee considered the report of the Audit and Counter Fraud Manager setting out the Internal Audit Plan for 2024/2025

In response to Members questions, the following points were noted: -

- Officers confirmed that there are no trainee auditors currently. Taking on trainees is resource intensive and would take resources away from auditing work being completed.
- Officers confirmed that an Independent Person for the Audit Committee has been appointed and will attend the next Audit meeting.

Cllr Mrs S J Page moved a Motion, seconded by Cllr S A Wilson that the recommendation set out on page 8.1 of the report be approved. This was approved unanimously.

Resolved

- (1) That the Audit Committee endorses the Internal Audit Plan 2024/25 as set out in Enclosure No. (DR)

The meeting closed at 20.32 hours.

Chairman

Date

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