

AUDIT AND GOVERNANCE COMMITTEE

2 April 2019

Present – The Chair (Councillor Harbron) and Councillors Brown, Hull, Lis, Mercer and Place.

Independent Person – Greg Robinson.

Officers – Chief Executive, Chief Finance Officer (s151 Officer), Solicitor to the Council and Monitoring Officer, Interim Audit Services Manager, Auditor, Democratic Services Manager and Clerical Officer.

Apologies for absence were received from Councillors Barrett, Brockbank and Whitaker.

Start: 6.30pm

Finish: 7.55pm

The minutes of the meeting held on 29 January 2019 were approved as a correct record and signed by the Chair.

Minutes for Report

AC.342 **INTERNAL AUDIT: AUDIT SERVICES PROGRESS REPORT**

The Audit Services Manager submitted a report which presented an update on progress made against the 2018/19 Internal Audit plan up to 22 March 2019.

Resolved – That the report and appendices are noted.

AC.343 **INTERNAL AUDIT: DRAFT INTERNAL AUDIT PLAN 2019/20**

The Audit Services Manager submitted a report which presented the proposed Internal Audit Plan for 2019/20 for consideration and approval.

The Chair welcomed to the meeting, Alison Johnson, Interim Audit Services Manager and Julie Fearn, Auditor, to present the report and respond to Members' questions and comments.

The key areas of discussion were:

- Confirmation that consideration of environmental policies was to be included under the heading 'policy management'.
- A suggestion that the Town Hall project is added to the proposed Internal Audit Plan. It was advised that it was too early to include the Town Hall project at this stage. Contingency days had been included to enable future consideration of items if required.

Resolved – That the Internal Audit Plan for 2019/20 is approved.

AC.344 **INTERNAL AUDIT REPORTS**

The following audit services reports were submitted:

- a) Property Valuations – Significant level of assurance reported

Resolved – That the outcome of the Audit Service Report in relation to Property Valuations, is noted.

- b) Housing Benefit – Significant level of assurance reported.

Resolved – That the outcome of the Audit Service Report in relation to Housing Benefit, is noted.

- c) Creditors – Significant level of assurance reported.

One Member queried the status that had been applied to the level of assurance. It was advised that no priority one recommendations had been identified as part of the overall testing that had been undertaken.

Resolved – That subject to the above comments, the outcome of the Audit Service Report in relation to Creditors, is noted.

- d) Debtors – Good level of assurance reported.

Members highlighted the need for further training for senior managers. There was also a need to review how debt was monitored and recovery action.

Resolved – That subject to the above comments, the outcome of the Audit Service Report in relation to Debtors, is noted.

- e) Council Tax & Non Domestic Rates 2017/18 – Significant level of assurance reported.

Resolved – That the outcome of the Audit Service Report in relation to Council Tax & Non Domestic Rates 2017/18, is noted.

- f) Health and Safety Arrangements 2018/19 – Partial Level of Assurance reported.

Members emphasised the importance of ensuring that health and safety policies and procedures were kept up to date. There was a need to undertake a review of first aiders within each office. The ability to log and review incidents was also important.

Resolved – That subject to the above comments, the outcome of the Audit Service Report in relation to Health and Safety Arrangements 2018-19, is noted.

- g) Peer Review of Recommendations 2018/19 – Significant Level of Assurance reported.

Resolved – That the outcome of the Audit Service Report in relation to Peer Review of Recommendations 2018/19, is noted.

- h) Use of Social Media 2018/19 – Significant Level of Assurance reported.

Resolved – That the outcome of the Audit Service Report in relation to the Use of Social Media 2018/19, is noted.

AC.345

EXTERNAL AUDIT: 2018/19 AUDIT PROGRESS REPORT

A report was submitted by Mazars, which provided an update on progress in delivering its responsibilities as external auditor for the Council.

The Chair welcomed the following representatives to the meeting:

- Karen Murray, Engagement Lead, Public Services Audit, Mazars
- Daniel Watson, Engagement Manager, Public Services Audit, Mazars.

Resolved – That the audit progress report is noted.

AC.346

**INTERNAL AUDIT: IMPLEMENTATION OF
RECOMMENDATIONS**

The Chief Finance Officer (s151 Officer) submitted a report which presented an update on implementation of internal audit recommendations.

The Chair welcomed to the meeting, Nicola Chick, Chief Finance Officer (s151 Officer) to present the report.

Members acknowledged that there had been a significant improvement in relation to completed recommendations. The Committee welcomed this positive development.

Resolved – That the position in respect of implementation of internal audit recommendations is noted.

AC.347

RISK REGISTER REVIEW 2019 – DRAFT RISK REGISTER

The Chief Finance Officer (s151 Officer) submitted a report which presented a draft version of the Council's updated corporate risk register.

Members received an update on proposed changes to the corporate risk register, which reduced the risks from 33 to a more manageable 8. It was advised that the information was to be used as part of the Elected Member risk management training session on Monday, 10 June 2019.

Resolved –

- a) That the draft risk register and progress to date is noted.
- b) That the proposed changes to the corporate risk register are approved.
- c) That a Member and Officer session is convened to enable Members of the Committee to work with CLT and SLT to create an appropriate risk appetite for the Council.

AC.348

**CRAVEN MUSEUM AND ART GALLERY – DELIVERY PHASE
RISKS**

The Chief Finance Officer (s151 Officer) presented the Craven Museum and Art Gallery – Delivery Phase Risks for Members' information. It was advised that the information had been presented to provide Members with an overview of progress made to date and highlight any key issues.

Resolved – That the Craven Museum and Art Gallery – Delivery Phase Risks is noted

AC.349

ANY OTHER ITEMS

There were no other items to consider.

Minutes for Decision

There were no items recommended to Council for a decision.

Chairman.