

STANDARDS AND AUDIT COMMITTEE

Wednesday, 25th November, 2020

Present:-

Councillor Rayner (Chair)

Councillors Caulfield
Kellman

Councillors T Murphy
Snowdon

*Matters dealt with under the Delegation Scheme

1 DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS RELATING TO ITEMS ON THE AGENDA

No declarations of interest were received.

2 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Brady, Councillor Brittain, Mike Norman and Mark Dalton.

3 MINUTES

RESOLVED –

That the Minutes of the meeting of the Standards and Audit Committee held on 23 September, 2020 be approved as a true record and be signed by the Chair.

4 OUTSTANDING INTERNAL AUDIT RECOMMENDATIONS

The Internal Audit Consortium Manager presented a report summarising the outstanding internal audit recommendations. It was noted that due to the implications of the COVID-19 pandemic it had been necessary for managers to prioritise their workload and therefore progress had been affected. None of the outstanding recommendations were classified as high priority.

The committee asked that managers provide target dates for completion and acknowledged that the Corporate Management Team restructure may also have an impact on workloads.

RESOLVED –

1. That the report be noted, and it acknowledged that the implementation of some recommendations had been delayed due to the impact of COVID 19.
2. That a further summary of outstanding internal audit recommendations be submitted to the Standards and Audit Committee in July 2021.

5 SUMMARY OF INTERNAL AUDIT REPORTS ISSUED AND PROGRESS UPDATE ON THE 2020/21 INTERNAL AUDIT PLAN

The Internal Audit Consortium Manager presented a report summarising the internal audit reports issued during the period September 2020 to October 2020, in respect of reports issued relating to the 2020/21 internal audit plan.

It was noted that five reports had been issued during this period and had been given the following levels of assurance:

- 'Substantial Assurance' – 3
- 'Reasonable Assurance' – 2

The committee was informed that no fraud had been discovered. It was advised that a mid-year review had been conducted to consider the potential impacts of COVID-19 and it had been determined that the 2020/21 plan was still appropriate.

The Chesterfield based staff of the internal audit team had been redeployed to assist with the allocation of business grants and the committee heard that this will have an effect on the number of reports issued during the next period. It was anticipated that they would return to their normal duties in December.

Members noted that the Council Tax audit had been completed but that the risks of a lower collection rate and longer processing times had

increased due to the COVID-19 pandemic. The Internal Audit Consortium Manager assured the committee that a recommendation had been made that the managers keep a close eye on the situation and agreed it may be possible to revisit the report in the early part of next year.

RESOLVED –

1. That the report be noted.
2. That the impact of COVID 19 and the secondment of the Audit team to process business grants on the ability to complete the 2020/21 Internal Audit Plan be noted.

6 CIPFA'S AUDIT COMMITTEES PRACTICAL GUIDANCE INCLUDING A SELF ASSESSMENT

The Internal Audit Consortium Manager presented a report to the committee on “Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition” published by The Chartered Institute of Public Finance and Accountancy (CIPFA).

The guidance suggested a self-assessment of good practice be carried out and it was proposed that this be completed individually by members and returned by 8th January, 2021.

RESOLVED –

1. That the report be noted.
2. That members complete the self-assessment before the next meeting of the committee and forward any comments to the Internal Audit Consortium Manager, the Monitoring Officer and the Chair of the Committee.
3. That a report be brought to the next Audit Committee summarising the comments made and formulating an action plan (if required) for approval.