

STANDARDS AND AUDIT COMMITTEE

Wednesday, 29th September, 2021

Present:-

Councillor Kellman (Vice-Chair in the Chair)

Councillors Caulfield
Brady

Councillors T Murphy
Snowdon

*Matters dealt with under the Delegation Scheme

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

No declarations of interest were received.

13 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Cawthorne and Rayner.

14 MINUTES

RESOLVED –

That the Minutes of the meeting of the Standards and Audit Committee held on 28 July, 2021 be approved as a true record and be signed by the Chair.

15 INTERNAL AUDIT PROGRESS UPDATE

The Internal Audit Consortium Manager presented a report summarising the internal audit reports issued to date in respect of the 2021/22 internal audit plan.

It was noted that four reports had been issued during this period with the following levels of assurance:

- 'Substantial Assurance' – two
- 'Reasonable Assurance' – two

A summary of these reports was attached at Appendix 1 to the officer's report and a progress report on the 2021/22 Internal Audit Plan was attached at Appendix 2; no fraud had been discovered.

The committee were also advised that a successful appointment had been made to the vacant Auditor post.

***RESOLVED –**

That the report be noted.

16 REVIEW OF THE INTERNAL AUDIT CHARTER

The Internal Audit Consortium Manager presented a report outlining the results of the review of the Internal Audit Charter. According to the Public Sector Internal Audit Standards, the Charter must be reviewed periodically and presented to the relevant Committee for approval.

The Internal Audit Charter, attached at Appendix 1 of the officer's report, sets out the purpose, authority and principle responsibilities of the Internal Audit Consortium.

The Committee noted that the Internal Audit Consortium needed to be seen as independent within the organisation; this had been recognised in the Charter along with the principles placed on internal auditors by the Chartered Institute of Public Finance and Accountancy Code of Ethics.

***RESOLVED –**

1. That the outcome of the review of the Internal Audit Charter be noted.
2. That the Internal Audit Charter be agreed.
3. That the Internal Audit Charter be reviewed in a years' time or sooner in the event of any significant changes being made to the Public Sector Internal Audit Standards.

17 **TREASURY MANAGEMENT ANNUAL REPORT 2020/21 AND MONITORING REPORT 2021/22**

The Group Financial Accountant presented a report for Members to consider the Annual Treasury Management Report for 2020/21 and the Treasury Management activities for the first five months of 2021/22.

The report also advised the Committee of the revised prudential indicators in respect of the maturity structure of borrowing for the financial year 2021/22. The prudential indicators were set in order to control the authority's exposure to refinancing risk and the proposed change would provide increased flexibility in managing cashflow requirements.

RESOLVED –

That it be recommended to Full Council that:

1. The outturn prudential indicators for 2020/21 be approved.
2. The treasury management stewardship report for 2020/21 be approved.
3. The treasury management position for the first five months of 2021/22 be noted.
4. The reviewed prudential indicator, in respect of the maturity structure of borrowing for the financial year 2021/22, be approved.

18 **LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN ANNUAL REVIEW LETTER 2021**

The Monitoring Officer presented a report informing the Committee about the Local Government and Social Care Ombudsman Annual Review Letter. The letter summarised the statistics about complaints received by the Ombudsman and the outcomes.

The letter, attached at Appendix 1 of the officer's report, showed that seven complaints were made during the period 1 April, 2020 to 31 March, 2021. Of the complaints, the following outcomes were given:

- one was referred back for local resolution;
- one was closed after initial enquiries;

- one received advice from the Ombudsman;
- four were upheld by the Ombudsman.

The letter noted that there had been a general reduction in effective complaint handling functions in local authorities which was linked to budget pressures and the Covid-19 pandemic. A comparison with the previous five years, during which no complaints against the Council had been upheld, was attached at Appendix 2 of the officer's report.

***RESOLVED –**

That the report be noted.

19 STANDARDS AND AUDIT COMMITTEE WORK PROGRAMME
2021/22

The work programme for the Standards and Audit Committee for 2021/22 was considered. This was a new document that provided members with an overview of the reports that would be brought to the Committee during the year.

RESOLVED –

That the work programme be noted.