



AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee held on Thursday 23 November 2023 at 6.00 pm in Quaker Room, Meeting Point House, Southwater Square, Telford, TF3 4HS

Present: Councillors A D McClements (Chair), G H Cook (Vice-Chair), S J Reynolds, P Thomas, W L Tomlinson and C R Turley

In Attendance: K Clarke (CFO and Director: Finance & Human Resources), E Harvey (Lead Lawyer: Property & Commercial), R Montgomery (Audit & Governance Lead Manager) and E Rushton (Group Accountant), and S Yarnall (Democracy Officer (Scrutiny)).

Apologies: Councillor E Davies

AU23 Declarations of Interest

None.

AU24 Minutes of the Previous Meeting

RESOLVED – that the minutes of the meeting held on 26 July 2023 be confirmed and signed by the Chair.

AU25 Internal Audit Activity Report

The Audit & Governance Lead Manager presented the report to the Committee. The report summarised the Internal Audit Activity for the period. 31 July to 31 October 2023. Its key focus was on the completion of audits contained in the plan as well as the fulfilment of the commercial plans. The report outlined completed audit reports of which 2 received a poor outcome, 2 reasonable and 6 with a good result.

Previous audits were summarised and had been followed up by the team. All previous audits had now been graded as 'good' and details contained at Appendix 1 of the report. Follow-up audits were planned and the results reported to the Committee in January 2024.

Members commented on the Direct Payments audit and noted the reports had progressed from reasonable to good. A discussion took place regarding relevant directors of service areas being invited to speak to members at a future Committee. The report and the work done by officers was welcomed.



Officers confirmed this was a summary and that a follow-up would take place in December / January to explore the progress. Members were assured that any relevant director would be notified and invited to attend the committee as required.

RESOLVED – that the planned work of Internal Audit undertaken between 1 July 2023 and 31 October 2023 and unplanned work to date, be noted.

AU26 Corporate Risk Register Update

The Audit & Governance Lead Manager gave an update on the Corporate Risk Register which had previously been presented in January 2023. It acted as a reminder on the identified potential risks for the Council in relation to services provided and gave details of the risks, how they were identified and their rationale. Details of individual risks, their score and importance, together with any actions required were contained within the report. The register was reviewed quarterly by the Senior Management Team and then presented to the Audit Committee.

Members commented on the extensive amount and variety of risks on the Register and noted how it changed regularly. Members asked if there were any further updates on the recent cyber security case. Members praised the officers for their work on the risk register and ensuring that risk is kept at a minimum.

Officers confirmed that there were no further updates on the case at the present time but any relevant information would be presented to Members as a formal update.

RESOLVED – that the contents of the Corporate Risk Register included as Appendix A, be noted.

AU27 Progress of 2021/22 and 2022/23 Audits

The External Auditors presented a verbal update on the outstanding audits from 2021/22 and 2022/23 financial years. It was anticipated that both of the outstanding audits would be completed before the end of the current financial year.

There is one outstanding item with regards to the 2021/22 Audit relating to the re-classification of Fixed Assets and the technical entries in the accounts which would be required as part of the re-classification. It was acknowledged by the external auditor that the required calculations would be complex and time consuming.



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Members were informed that the External Auditors were aiming for the 2022/23 audit to be completed as soon as possible following the completion of the 2021/22 process. It was indicated that this should be before the end of the financial year, however, there may be a need for an additional committee meeting in order to achieve this.

Members discussed and agreed the need for the additional Audit committee meeting to sign off the outstanding external audits.

The meeting ended at 6.24 pm

Chairman:

Date: Wednesday 31 January 2024