

## AUDIT AND STANDARDS COMMITTEE

10 April 2018

7.00 pm – 8.25 pm

Council Chamber, Ebley Mill, Stroud

# 3

### Minutes

#### Membership

Councillor Nigel Studdert-Kennedy (Chair)	P	Councillor Keith Pearson	P
Councillor Rachel Curley (Vice-Chair)	P	Councillor Mark Reeves	P
Councillor Martin Baxendale	P	Councillor Tom Williams	P
Councillor Stephen Davies	A	Councillor Penny Wride	P
Councillor Colin Fryer	P		

A = Absent P = Present

#### Other Councillors present

Councillors Cooper and Cornell

#### Officers in attendance

Accountancy Manager and Acting Section 151 Officer	Principal Accountant
Group Manager – Audit, Risk and Assurance	Principal Procurement Officer
Shared Service (ARA)	Democratic Services Officer
Head of Legal Services and Monitoring Officer	

#### AC.047

#### APOLOGIES

Apologies for absence had been received from Councillor Davies and Darren Gilbert and Matt Arthur from KPMG, the Council's External Auditors.

#### AC.048

#### DECLARATIONS OF INTEREST

There were none.

#### AC.049

#### MINUTES

#### **RESOLVED**

**That the Minutes of the meeting held on 6 February 2018, are approved as a correct record.**

#### AC.050

#### PUBLIC QUESTION TIME

There were none.

**AC.051**                      **STANDING ITEMS**

- (a) Work Programme - The following items were added to the work programme for the new 2018/19 civic year:-
- UBICO – to receive a follow up report at October’s meeting
  - The implementation of the workforce plan would be linked in with the Risk Register and / or the workforce audit work for 2018/19
  - The profile of the audit plan
- (b) Risk Management - Councillor Curley raised concerns about the number of risks with high risk levels and significantly above the risk appetite and that half of these had not been reviewed since the beginning of January 2018. Members were concerned that Corporate Team had been unable to attend this meeting and invited them to attend another meeting.

**AC.052**                      **FIRST REPORT OF TASK AND FINISH GROUP (ETHICAL AUDIT)**

The Head of Legal Services and Monitoring Officer outlined the report and responded to questions.

**RESOLVED**                      **That the terms of reference of the Task and Finish Group (Ethical Audit) are as outlined in section 2 of the report.**

**AC.053**                      **EXTERNAL AUDIT PLAN 2017/18**

In the absence of KPMG, the Accountancy Manager and Acting Section 151 Officer, presented this item. He confirmed that to date the audit work was on track and there were no significant matters to highlight. A report would be presented at July’s Committee meeting.

**AC.054**                      **INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2017/18**

The Group Manager (ARA) outlined the work streams and the three areas of concern. Members raised concerns about the Capital Strategy still being outstanding; accountability; capital projects not having business cases; audit findings and management responses not being positive; and further the risk register was not being updated on a regular basis by responsible officers.

- RESOLVED**
- a. **To accept the progress against the Internal Audit Plan 2017/18;**
  - b. **Requests senior management attendance at the next meeting of the Committee to provide an update on the actions taken in relation to the recommendations made in the Capital Programme, Post Project Reviews and The Pulse, Dursley audits; and**
  - c. **To accept the assurance opinions provided in relation to the effectiveness of the Council’s control environment comprising risk management, control and governance arrangements as a result of the Internal Audit activity completed to date.**

**AC.055**                      **RISK BASED INTERNAL AUDIT PLAN 2018/19**

The report was outlined by The Group Manager (ARA). The Accountancy Manager and Acting Section 151 Officer confirmed that he understood Corporate Team would be preparing the Annual Governance Statement for 2018/19 instead of the internal auditors, but would require a named officer to coordinate the work. Confirmation was given by the Group Manager that the internal audit of the Council's data protection practices would be carried out by specialists in this field.

**RESOLVED**                      **To approve the Annual Risk Based Internal Audit Plan 2018/19 as detailed in Appendix A.**

**AC.056**                      **ANNUAL REPORT OF THE AUDIT AND STANDARDS COMMITTEE (PREPARED BY THE CHAIR FOR AGREEMENT PRIOR TO PRESENTATION TO COUNCIL)**

The Chair introduced the above item and in the absence of any questions or comments, members

**RESOLVED**                      **To agree the Audit and Standards Committee Annual Report 2017/18.**

**RECOMMENDED**              **The Annual Report is approved.**  
**TO COUNCIL**

**AC.057**                      **MEMBERS' QUESTIONS**

There were none.

The meeting closed at 8.25 pm.

Chair