

At a Meeting of the **AUDIT COMMITTEE** held remotely by Teams, on **TUESDAY** the **9th** day of **February 2021** at **2.00pm**

Present: Cllr M Davies (Chairman)
Cllr P Vachon (Vice Chair)
Cllr K Ball
Cllr A Bridgewater
Cllr M Renders
Cllr P Ridgers
Cllr J Yelland

Officers in attendance:
Section 151 Officer
Head of Finance
External Auditor
Audit Manager
Democratic Services Manager
Accountant Business Partners
Senior Case Officer – Democratic Services
Director of Governance and Assurance
Head of Strategy and Projects
Senior Specialist Finance

Also in attendance: Cllrs C Edmonds, N Jory, N Heyworth and P Kimber

***AC 19 ITEMS REQUIRING URGENT ATTENTION**

There were no items requiring urgent attention raised by the Chairman.

***AC 20 CONFIRMATION OF MINUTES**

The Minutes of the Committee Meeting held on 13 October 2020 were confirmed as a correct record.

***AC 21 GRANT THORNTON - ANNUAL AUDIT LETTER**

The External Auditor took Members through the Annual Audit Letter.

In response to Member questions, he stated that the PSAA fee was in its second year of contract. The Audit fee had been too low for a number of years and with regulators expecting increasing workload the fee had subsequently gone up. Covid-19 had also impacted, with a 15% increase. Fee increases would be discussed next year. PSAA was advising on the base rate at £33,335 for the scale fee. An extra £1,500 accounted for work around pensions and £1,500 on property plant & equipment work.

It was noted that Mr Steve Johnson (Grant Thornton Audit Manager) had retired after 34 years of work. The Chairman asked to send him the thanks and appreciation of the whole Committee, who wished him well for his retirement.

It was then **RESOLVED** that:

The Grant Thornton Annual Audit Letter be noted.

***AC 22 TREASURY MANAGEMENT MID-YEAR REVIEW**

Cllr Edmonds introduced the report to the Committee. The S151 Officer confirmed that daily monitoring took place in regard to getting the best investments.

It was then **RESOLVED** that:

The Treasury Management Mid-Year Review report be endorsed.

***AC 23 UPDATE ON PROGRESS ON THE 2020-21 INTERNAL AUDIT PLAN**

Cllr Edmonds introduced Members to the progress report on the 2020-21 Internal Audit Plan. The Internal Audit Manager explained the impact of Covid-19 on the Internal Audit Plan. In response to Member questions, the Internal Audit Manager stated that expertise was occasionally needed to bring contractors to task as currently it was left to individual departments to monitor. Checks on new staff joining and those leaving the employ of the Council and the need for more controls with regard to agency staff was also raised.

It was **RESOLVED** that:

The Update on Progress on the 2020-21 Internal Audit Plan be noted and approved.

***AC 24 SUNDRY DEBT**

Cllr Edmonds introduced the report. In response to Member questions, the Section 151 Officer explained that high debts were assessed on a case by case basis. The Write-off of debts over £5,000 were presented to the Hub Committee for approval, whereas those under £5,000 were approved by the S151 Officer under delegated authority. It was requested that the officer in charge of reviewing Housing Benefit Overpayments be invited to the next Audit Committee meeting to give Members a better understanding of the process.

A Member asked for further information on three debts that were over £10,000 and the S151 Officer undertook to provide a written response on this to Members after this Audit Committee meeting.

It was **RESOLVED** that:

The latest position regarding Sundry Debts be noted.

***AC 25 REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA) UPDATE**

Cllr Edmonds presented the report to Members and there were no Member questions or issues raised.

It was then **RESOLVED** that the Committee:

1. Welcome the report of the Investigatory Power Commissioners Office (Appendix A); and
2. Acknowledge that there had been no RIPA Authorisations since the last report had been presented to Members (2018).

(The Meeting terminated at 3.15pm)

Dated this

Chairman