



Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Tuesday, 2 March 2021 at the via WebEx.

Members of the public will be able to view the meeting via the Council's YouTube page (www.youtube.com/WyreCouncil).

Audit Committee members present:

Councillors McKay, Ingham, R Amos, Cartridge, E Ellison, Holden, Longton, Minto, Moon, O'Neill, Stirzaker, L Walmsley and Webster

Apologies for absence:

Councillor Fairbanks

Officers present:

Emma Keany, Democratic Services Officer
Joanne Billington, Head of Governance
Karen McLellan, Senior Auditor
Clare James, Corporate Director Resources and Section 151 Officer
Paul Hewitson, External Auditor- Deloitte
Marianne Unwin, Assistant Democratic Services Officer

Members of the public or press were able to view the meeting via the Council's YouTube page.

61 Declarations of interest

None

62 Confirmation of minutes

Agreed that the minutes of the Audit Committee meeting held on 16 February 2021 be approved as an accurate record.

63 Review of Audit Committee's Terms of Reference

The Corporate Director Resources (Section 151 Officer) submitted a report that reviewed the Audit Committee's Terms of Reference.

The Head of Governance discussed the report and highlighted that there were

no proposed changes to the Terms of Reference that had been agreed by committee in March 2020.

Agreed:

1. That the Audit Committee considered the previously agreed terms of reference, attached at Appendix 1, and agreed that they accurately reflect the current role of the committee.
2. That the terms of reference be recommended to Full Council for approval.

64 Internal Audit Strategy and Audit Plan 2021/22

The Corporate Director Resources (Section 151 Officer) submitted a report that reviewed the Internal Audit Strategy and annual Audit Plan for the 2020/21 financial year.

The Senior Auditor highlighted key aspects of the report. She discussed the need for flexibility in the Audit Plan due to the pandemic and the move towards quarterly audit planning, the forthcoming priorities, work to complete before the end of the 2020/21 audit plan and the additional resources available, if required.

The committee asked questions surrounding the following topics:

1. The steps needed to carry out an audit of outsourced contracts/partnerships with companies such as YMCA and District Environmental Enforcement.
2. Risk workshops and risk profiles.
3. Citizens Access Portal and Civica Pay.
4. Covid grants and assurance testing.

Agreed:

1. That the Internal Audit Strategy, attached as Appendix 1 of the report, and the Audit Plan Priorities for 2021/22, attached as Appendix 2 of the report, be approved.

65 Internal Audit Charter

The Corporate Director Resources (Section 151 Officer) submitted a report regarding the annual review of the internal audit charter.

The Head of Governance provided an overview of the report and the purpose of the charter. She highlighted to the committee that there had be a few changes in the report, since the committee last considered the document in March 2020, and welcomed any comments.

Agreed:

1. That the Internal Audit Charter and Code of Ethics attached at Appendices 1 and 2 be approved.

66 Housing and Council Tax benefit claim for year ended 31 March 2020

The council's external auditors, Deloitte, submitted the Housing and Council Tax benefit claim for year ended 31 March 2020.

Paul Hewittson, External Auditor, discussed the report submitted to the committee and detailed that the work was complete.

He went on to update the committee on the status of the Statement of Accounts and work outstanding to ensure their signing off in the near future.

The committee noted the delay and passed on their thanks to the external auditors for their work.

67 Review of the Council's Anti-money Laundering Policy and Procedure

The Corporate Director Resources (Section 151 Officer) submitted a report regarding the annual review of the Council's Anti-money Laundering Policy and Procedure

The Head of Governance provided an overview to the report. She noted the slight delay in bringing the report to committee and highlighted that the minor changes to the council's policy and procedures were due to the recently updated anti-money laundering legislation in late 2019.

Agreed:

1. That the refreshed Anti-money Laundering Policy and Procedure be approved.

68 Periodic private discussion with the Chief Internal Auditor

Following the conclusion of the formal meeting, members of the Committee were given the opportunity to have their private periodic discussion with the Head of Governance, as provided for in the Committee's work programme.

Due to technical difficulties, members were given the opportunity to relay any concerns/comments to the Head of Governance via email.

(The Corporate Director Resources (and Section 151 Officer), Democratic Services Officer, Assistant Democratic Services Officer and External Auditor left the meeting for this item).

The meeting started at 6.00 pm and finished at 6.34 pm.

Date of Publication: 10 March 2021