

Report of:	Meeting	Date
Councillor Lesley McKay, Chairman of the Audit Committee	Council	14 April 2022

## Audit Committee: Periodic Report

### 1. Purpose of report

- 1.1 The periodic consideration of the current position on issues being dealt with by the Audit Committee.

### 2. Audit Committee Meetings

- 2.1 Since the last periodic report, which was discussed at the Council meeting on 11 March 2021, the Audit Committee has met a further six times. A link to the website for further details on the reports and minutes is included here: <https://wyre.moderngov.co.uk/ieListMeetings.aspx?Committeeld=149>

- 2.2 In summary, the following issues and reports have been considered by the Committee:

#### At the 2 March 2021 meeting

- Review of Audit Committee's Terms of Reference
- Internal Audit Strategy and Audit Plan 2021/22
- Internal Audit Charter
- Housing and Council Tax benefit claim for year ended 31 March 2020
- Review of the Council's Anti-money Laundering Policy and Procedure
- Periodic Private Discussion with the Chief Internal Auditor

#### At the 15 June 2021 meeting:

- External Audit Plan 2021/22
- External Audit Annual Fee 2020/21 (deferred)
- Periodic Private Discussion with External Audit (deferred)
- Audit Committee Effectiveness
- Annual Internal Audit Annual Report 2021
- Draft Annual Governance Statement 2020/21
- Statement of Accounts (pre-audit training)

#### At the 27 July 2021 meeting:

- Statement of Accounts (pre-audit) 2020/21
- Periodic Private discussion with External Audit (deferred)

At the 28 September 2021 meeting:

- Statement of Accounts (post-audit) 2020/21
- Management Representation Letter 2020/21 (deferred)
- Report to Those Charged with Governance (ISA260) 2020/21
- Annual Audit Letter on the 2019/20 External Audit
- Other Business – Appointment of the External Auditors
- Periodic Private discussion with External Audit

At the 16 November 2021 meeting:

- Compliance with the Regulation of Investigatory Powers Act 2000 (RIPA)
- Internal Audit and Risk Management – Progress Report
- Annual Review of Financial Regulations and Financial Procedure Rules
- Annual Review of the Council's Counter Fraud Policies
- Approval of the Council's Data Protection Policy and Procedures
- Annual Review of the Audit Committee's Performance
- National Fraud Initiative – Data Matching Exercise Year 2020/21
- Annual Review of the Council's Risk Management Policy
- Other Business – update on Post-Audit Accounts

At the 1 March 2022 meeting:

- Annual Review of Audit Committee's Terms of Reference
- Internal Audit Strategy and Audit Plan Priorities 2022/23
- Annual Review of the Internal Audit Charter
- Status of 2020/21 Statement of Accounts Audit
- Periodic Private Discussion with the Chief Internal Auditor

### **3. Key Activities**

**3.1** The three main documents considered by the Audit Committee annually are the Annual Governance Statement (AGS), the Statement of Accounts (SOA) and the Report to those charged with Governance (ISA 260). With the exception of the AGS which was considered and agreed in line with statutory deadlines, at the time of writing this report, the Committee have considered in detail the draft SOA and draft ISA 260. However the final ISA 260 has been delayed primarily owing to a lack of capacity on the part of the External Auditors.

**3.2** At the council's Audit Committee, held on 1 March 2022, the external auditors reconfirmed to the committee that the audit of the 2020/21 Statement of Accounts had overrun and they had not been signed off by the statutory deadline on 30 September 2021. Whilst every effort had been made by the external auditors to complete their audit by 30 September, owing to the impact of the coronavirus pandemic, resourcing pressures and pension audit delays, work would continue throughout March with the aim being to formally sign them off in late April 2022.

**3.3** With regards to the draft AGS for 2020/21, there were no significant governance issues which needed to be identified in the SOA for 2020/21. It documented that despite the pandemic, and the significant pressures the organisation had faced during 2020/21, it was pleasing to report that governance processes and the overall framework have been well supported and have continued to operate effectively across the organisation.

#### 4. Comments and Questions

**4.1** In accordance with Procedure Rule 13.4, any Member of Council will be able to ask a question or make a comment on the contents of this report or any issue, which falls within the Audit Committee’s area of responsibility. In accordance with Procedure Rule 13.6 any such comments or questions will be answered accordingly.

<b>Financial and legal implications</b>	
Finance	None arising directly from the report.
Legal	None arising directly from the report.

#### **Other risks / implications: checklist**

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

<b>risks/implications</b>	<b>✓ / x</b>	<b>risks/implications</b>	<b>✓ / x</b>
community safety	x	asset management	x
equality and diversity	x	climate change	x
sustainability	x	ICT	x
health and safety	x	data protection	x

#### **Processing Personal Data**

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a ‘privacy impact assessment (PIA)’ is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

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<b>List of background papers:</b>		
<b>name of document</b>	<b>date</b>	<b>where available for inspection</b>
None		

**List of appendices**

None