

Chair of Audit and Standards Committee Report to Full Council

Meeting Date 27th July 2023

Standards Complaints Updates

The Head of Legal and Democracy provided an update on the complaints made about the conduct of members of the Borough, Parish and Town Councils during 2022/23. The complaints had increased from 6 complaints for 2021/22 to 18 for 2022/23.

External Auditor's Annual Report on Burnley Borough Council 2021/22

The External Auditor from Grant Thornton. Arrangements were assessed under three areas, namely Financial Sustainability; Governance; and Improving Economy, Efficiency and Effectiveness, and the report highlighted improvement recommendations. The Finance Manager reported that all recommendations had been responded to although this was recently published so would be implemented.

Informing the Audit Risk Assessment for BBC 2022/23

The External Auditor reported on the key areas of the auditor risk assessment and included a series of questions on each area and the response received from management. The Committee considered whether the responses were consistent with its understanding and whether any further comments needed to be made and the Committee felt the responses were adequate, although more detail could have been included.

Strategic Risk Register 2023/24

A report was submitted which updated Members on the current Strategic Risk Register. It was reported that the major change was the inclusion of updates on actions taken to reduce the risk or relevant to risk. This had expanded to register details from the main officers or actions which had occurred to reduce the risk. No updates had been made to the Triggers or Causes, or the Risk Scores within the register. Issues were discussed that could impact on the Town Centre and the nature of risk covered in 'Malicious Attacks.' The register was recommended to the Executive.

Internal Audit Opinion 2022/23

Internal Audit Manager gave their opinion on the Internal Controls of the Council for the 2022/23 financial year. Sufficient assurance work had been carried out to provide an opinion, and overall, the effectiveness of the organisation's governance, risk management and control processes was adequate. The controls of the Council continued to operate effectively, which included compliance with policy, separation of duties, authorisation, monitoring and internal checks. Where during audits, control weaknesses had been identified, these had been addressed as part of the agreed Action Plan

Internal Audit Plan 2023/24

The Internal Audit Manager presented the Internal Audit Plan for the current year and detailed the process to achieve the risk-based plan. The Plan was approved.

External Review Report

An update on the actions taken in response to the External Review of Internal Audit was presented by the Internal Audit Manager.