Audit and Standards Committee 23rd September

Internal Audit Progress Report – Quarter 1

The oversight of Audit activity is part of the role of the committee and the most recently available quarters report was provided. This outlines summaries of issued reports and issues as well as updates on the planned activity. The service now has all posts filled.

Internal Audit Plan 2021-22

The Internal Audit Plan for the current year was presented for committee approval. The plan had been revised because of resources continued to be deployed to assist the pandemic response of the Council and a vacancy in the service.

The Internal Audit Charter and Strategy was also presented.

Members queried the method of used to risk assess and formulate the plan and how the Charter and Strategy had changed and if the public had been consulted.

All the auditable activities are risk assessed and the highest risks are considered for the annual plan. The Charter and Strategy had not changed since 2019, and there is no public consultation in the Audit Plan, but if the committee members had issues which they required inclusion, then these would be considered.

External Auditor Plan 2020-21

Georgia Jones, Engagement Lead from Grant Thornton, presented External Auditors Plan for the 2020-21 statement of accounts and the approach for VFM (Value for Money).

In response to member queries, she explained the expanded requirements for the Audit and the provided an explanation for the increase in fees.

The Head of Finance and Property explained that there was an additional central government new burdens grant for the increase in fees.

Work Programme 2021-22

The work Programme was noted.

The Terms of Reference for the Committee was added to the March meeting.

The Head of Finance and Property explained that there would be a training session on the Statement of Accounts which would be available to all members and that links to the Statement of Accounts on the website would be provided to committee members.