

## **AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE**

Minutes of a meeting of the Audit & Corporate Overview Scrutiny Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne on Tuesday, 27 July 2021 at 14:00 hours.

### **PRESENT:-**

Members:-

Councillor in the Chair

Councillors .

Officers:- .

Also in attendance at the meeting to Minute No XXX were Councillors .

### **ACO1-21/22 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor Jane Bryson and Donna Hales.

### **ACO2-21/22 URGENT ITEMS OF BUSINESS**

There were no urgent items of business to consider.

### **ACO3-21/22 DECLARATIONS OF INTEREST**

Councillor Graham Parkin declared a disclosable pecuniary interest in agenda item 7 - Budget Monitoring Report - Financial Outturn 2020/21, agenda item 8 - Annual Corporate Debt Monitoring Performance Report 2020/21 and agenda item 9 - Budget Monitoring Report – Quarter 1 – April to June 2021, as he held shares in Lloyds Bank who were the Council's banking provider. He added that as a South Normanton Parish Councillor, MAZARS, the Council's External Auditors, were also auditors for the South Normanton Community Centre which was run by the Post Mill Centre of which he was a Director.

### **ACO4-21/22 NOTES OF AN INQUORATE AUDIT COMMITTEE HELD ON 27TH APRIL 2021**

Moved by Councillor Graham Parkin and seconded by Councillor Chris Kane  
**RESOLVED** that the notes of an inquorate Audit Committee held on 27<sup>th</sup> April 2021 be noted.

### **ACO5-21/22 MINUTES OF AN AUDIT COMMITTEE HELD ON 26TH JANUARY**

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2021

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin  
**RESOLVED** that the Minutes of an Audit Committee held on 26<sup>th</sup> January 2021 be approved as a correct record.

### **ACO6-21/22      MINUTES OF A BUDGET SCRUTINY COMMITTEE HELD ON 27TH JANUARY 2021**

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin  
**RESOLVED** that the Minutes of a Budget Scrutiny Committee held on 27<sup>th</sup> January 2021 be approved as a correct record.

### **ACO7-21/22      BUDGET MONITORING REPORT - FINANCIAL OUTTURN 2020/21**

#### **(i) Budget Monitoring Report – Financial Outturn 2020/21**

Committee considered a report of the Head of Finance & Resources which provided an update of the Council's financial outturn position for the 2020/21 financial year.

The Council had published its draft Statement of Accounts 2020/21 on 14th June 2021. The statutory deadline of 31<sup>st</sup> May 2021 had been extended to 31st August 2021 to take into consideration the impact of the Coronavirus pandemic. The draft Statement of Accounts would be subject to independent audit from Mazars, the Council's external auditors, with the statutory date for the final audited accounts being 30th November 2021 (extended from 31st July).

The report set out the 2020/21 outturn position in respect of the General Fund, Housing Revenue Account (HRA), Capital Programme and Treasury Management activities. Consideration was given to the level of balances at the year end and the impact which the closing position had upon the Council's budgets in respect of the current financial year 2021/22.

#### **General Fund**

The position in respect of the General Fund outturn was detailed in Appendix 1 to the report and showed the current budget compared to the final outturn position. The main variances against the current budget were shown in Table 1 with variances at service level shown in Appendix 2.

The General Fund Balances were considered to be at an acceptable level for a District Council rather than at a generous level. The General Fund balance needed to be considered against a background of ongoing changes to the level of Government funding together with a range of risks facing the Council. With only a limited level of General Fund reserves it was crucial that the Council continued to maintain robust budgetary control whilst securing its ongoing savings targets in order to safeguard both its reserves and its financial sustainability.

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### **Covid-19 Pandemic**

A further table in the report showed the main sources of financial support that the Council received from the Government to support businesses, individuals and the Council's own additional cost pressures and losses in income due to the pandemic.

### **Housing Revenue Account**

The Housing Revenue Account was provided in Appendix 3 to the report.

The level of HRA Balances had decreased to £2.116m in line with the current budget. The HRA balances were considered appropriate with the level of financial risk facing the HRA. Maintenance of this balance was necessary as it would help ensure the financial and operational stability of the HRA which was essential if the Council was to maintain the level of services and quality of housing provided to its tenants over the life of the 30 year Business Plan.

### **Capital Investment Programme**

Details of capital expenditure incurred by the Council in 2020/21 on a scheme by scheme basis was provided in Appendix 4 to the report.

Appendix 4 also detailed the proposed carry forward amounts to 2021/22. These requests related to individual schemes that were still in progress, where there were outstanding commitments or where the scheme had been delayed. The carry forward amount was £5.447m with the impact on the 2021/22 capital programme detailed in the Appendix. The report noted that all the expenditure requirements would take forward a corresponding level of financial resources and thus have a neutral impact on the financial position in 2021/22

### **Treasury Management**

Appendix 5 to the report provided a brief on the Council's Treasury Management activity for 2020/21.

In summary, the Council operated throughout 2020/21 within the Authorised and Operational Boundary limits approved in the Treasury Management Strategy as approved by Council in February 2020.

Key points from the summary report were:

- The overall borrowing requirement of the Council (the Capital Financing Requirement) - £116.581m at 31 March 2021.
- The Public Works Loan Board (PWLB) debt - £97.100m.
- Effective internal borrowing - £19.481m.
- £2m repayments of PWLB debt in year.
- No new PWLB borrowing was undertaken in 2020/21.
- PWLB interest paid in 2020/21 - £3.474m.
- Interest received on investments - £0.167m

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Committee was asked to note that while the Council had effectively addressed its Strategic Financial Risks during 2020/21, it would need to give careful consideration to both capital and revenue income opportunities before they were rejected, looking to the directorate for development to generate income to ensure the Council's financial future was sustainable over the long term.

A Member referred to paragraph 2.14 of the report and raised his concern regarding the increase in void Council properties and a reduction in dwelling rents income. The Portfolio Holder - Finance advised Members that due to the pandemic, rent arrears had increased and this had created a shift in getting voids back on to the market due to staff spending time recovering rents. However, the situation with voids was being monitored.

The Scrutiny & Elections Officer reminded Members that the former Customer Services & Transformation Scrutiny Committee (now Customer Services Scrutiny Committee) had carried out a review in relation to voids in 2019/20, which had continued into last year due to the pandemic and the monitoring of voids was ongoing by the Committee.

The Head of Finance also added that due to the current number of capital schemes, tenants were being decanted and these properties left void until the capital schemes were finished.

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin

**RESOLVED** that (1) the outturn position in respect of the 2020/21 financial year be noted,

(2) the transfers to various earmarked reserves of £0.906m as outlined in detail in paragraph 2.3 of the report be noted,

(3) the proposed carry forward of capital budgets as detailed in Appendix 4 of the report totalling £5.447m be noted.

### ACO8-21/22 ANNUAL CORPORATE DEBT MONITORING PERFORMANCE REPORT 2020/21

#### (ii) Annual Corporate Debt Monitoring Performance Report 2020/21

Committee considered a report of the Head of Finance & Resources which provided a summary of the Council's corporate debt position as at 31st March 2021.

The main sources of income for the Council's General Fund were business rates, council tax, a small number of government grants and service related income. The main source of income for the Council's Housing Revenue Account was dwelling rent, often referred to as 'housing rents'. Government grants were paid to the Council on agreed dates direct into bank accounts.

The Council had to request income it was due by raising bills for business rates, council tax and housing rents. For service related income, invoices were raised, and examples of types of income included housing benefit overpayment, trade refuse, industrial unit rent, garage site rent, wardens' service and alarms, and leisure hire of facilities. This

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income was reported in two amounts with housing benefit overpayments identified from the rest.

A table in the report showed the sources of income for the Council as at 31st March 2021 and also 2020 for comparison purposes.

A second table in the report showed the level of arrears for the Council as at 31st March 2019/20 and 2020/21. (This information was also published in the Council's Statement of Accounts document each year). Although 2019/20 was relatively unaffected by the Coronavirus pandemic, when the bad debt provision levels at 31st March 2020 were assessed, they were increased slightly in anticipation of the financial effect the pandemic would have on businesses and individuals in 2020/21.

For 2021, business rates, council tax and housing rent arrears were £1.7m higher than in 2020. From mid-March 2020 to end June 2020, the Council took no recovery action regarding debt collection. From 1<sup>st</sup> July 2020, 'soft recovery' began along with the other Derbyshire authorities. This meant people who owed the Council money received extra letters offering help to settle what they owed over a longer period.

Based on this higher arrears figure for 2021, bad debt provision had been increased to £1.5m for 2022. Business rates and council tax were shared between the Council and other preceptors for the County Council. The Council's share of business rates was 40% and for council tax it was 16.46% for this year and the rest spread amongst the other preceptors.

The Council had now reverted to pre-Covid processes and it was hoped to see a sharp increase in the number of businesses and individuals setting up arrangements to pay off their outstanding arrears as staff were once again contacting debtors and offering ways to help. Indicators for debt collection were monitored through the 'Perform' system and reported at the quarterly performance meetings. Targets for collecting income and reducing arrears for each class of debt were set and monitored. The performance data on debt collection was also reported quarterly to the Executive for information where any areas of concern were raised.

Moved by Councillor Graham Parkin and seconded by Councillor Chris Kane

**RESOLVED** that the Council's Corporate Debt at 31<sup>st</sup> March 2021 as set out in the report be noted.

### ACO9-21/22      **BUDGET MONITORING REPORT - QUARTER 1 - APRIL TO JUNE 2021**

#### **(iii) Budget Monitoring Report – Quarter 1 – April to June 2021**

Committee considered a report which provided information in relation to the financial position of the Council following the first quarter's budget monitoring exercise (2021/22) for the General Fund, the Housing Revenue Account (HRA), Capital Programme and Treasury Management activity.

The Head of Finance and Resources took Members through the report providing detailed

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explanation.

### General Fund Revenue Account

The General Fund Revenue Account summary was shown in Appendix 1 to the report. The original budget for 2021/22 showed a funding deficit of £0.291m. The current budget showed that this had reduced to £0.180m deficit after the Council tax increase and other small movements were included. As savings were identified and secured they were moved into the relevant cost centres within the main General Fund Directorates.

The budget pressures that continued to be caused by the pandemic, such as leisure income, would be in part covered by government funding. Although the budget for planning income in the MTFP was reduced in light of the pandemic, it was pleasing to see that the Council had actually received £0.035m more than a quarter of the anticipated budget by the end of quarter 1.

It should also be remembered that for all years from 2021/22 there was a transfer into the General Fund from the NNDR Growth Protection Reserve to replace the losses caused by changes in Government funding.

Officers would begin working with budget managers during the next quarter to compile a revised budget for 2021/22, which would amend the current budgets to capture additional budget savings and losses and reduce spending where it was anticipated that there would be minimal impact upon service delivery. The revised budget position would be presented to Members in November and December 2021.

A Member queried if any consideration had been given by the Council to move to an electric vehicle fleet for its smaller commercial vehicles. The Portfolio Holder – Finance suggested that this could be looked at by the Climate Change and Communities Scrutiny Committee as a review.

A short discussion took place and it was agreed that the Climate Change and Communities Scrutiny Committee be asked to consider carrying out a review of the current procurement arrangements for new motor vehicles for the Authority, in particular bearing in mind climate change and alternate fuels to petrol and diesel (electric), when their work programme permits.

### Housing Revenue Account (HRA)

The Housing Revenue Account summary for the 1st quarter of 2021/22 was set out in Appendix 3 to the report. At the end of quarter 1 the HRA was showing a net deficit of £0.175m.

The quarter 1 income figures showed an adverse variance of £0.535m. This was mainly due to the timing of the rent free week falling into the 1st quarter. The annual budget was profiled to receive 12 weeks in the 1st quarter when actually only 11 weeks were billed. An estimate of the weekly rent debit was £0.434m giving a variance of £0.080m due to 1.17% more voids than estimated in quarter 1.

The large adverse variance on Housing Related Support – Wardens, was due to the quarter 1 invoice to DCC for the Provision of Independent Living Service not yet being raised - £0.070m.

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In summary, and in light of the above and the expenditure patterns to date, the only significant issue regarding the overall position for the HRA at the end of the 1st quarter was the reduction in income caused by voids being at a level higher than budgeted for. The additional void rent loss was as a result of the on-going ambitions of the Council with the delivery of a wide range of capital schemes, the nature of these schemes often required the decanting of tenants. Once schemes were complete it was then the aim to let all the properties within the scheme.

### Capital Programme

The capital programme summary for the first quarter of 2021/22 was provided in Appendix 4 to the report.

In headline terms, the capital programme profiled budget for quarter 1 was £6.617m and the actual spend and known commitments totalled £3.938m, which was £2.679m behind the planned spend position.

Whilst there were no significant financial issues to report regarding capital expenditure at the end of the 1st quarter, it must be noted that the delivery of the approved capital programme was behind the profiled position as at quarter 1.

### Capital Resources

HRA – The Council had sufficient capital resources in place to finance the HRA actual expenditure and commitments at the end of the 1st quarter.

General Fund – The financing of the General Fund part of the capital programme was in line with the approved financing arrangements.

### Treasury Management

The treasury management function covered borrowing and investment of Council money. This included both the management of the Council's day to day cash balances and the management of its long term debt. All transactions were conducted in accordance with the Council's approved strategy and the CIPFA Code of Practice. Good treasury management played an important role in the sound financial management of the Council's resources.

There were no issues to report in relation to Treasury Management. Investment interest was slightly better than predicted (£2k).

Moved by Councillor Tom Munro and seconded by Councillor Chris Kane

**RESOLVED** that (1) the monitoring position of the General Fund at the end of the first quarter, as detailed on Appendix 1 (a net favourable variance of £0.124m against the profiled budget), and the key issues highlighted within the report be noted,

(2) the position on the Housing Revenue Account (HRA), the Capital Programme and Treasury Management at the end of the first quarter as set out in Appendices 3, 4 and 5 of the report be noted,

(3) the Climate Change and Communities Scrutiny Committee be asked to carry out a review of the current procurement arrangements for new motor vehicles for

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the Authority, in particular bearing in mind climate change and alternate fuels to petrol and diesel (electric).

(Scrutiny & Elections Officer)

### ACO10-21/22 STRATEGIC RISK REGISTER AND PARTNERSHIP ARRANGEMENTS

#### (i) Strategic Risk Register and Partnership Arrangements

Committee considered a report which provided an update of the current position regarding Risk Management arrangements.

The Council had in place a robust Risk Management Strategy and Action Plan which enabled the organisation to manage the many and varied risks facing the Council.

The approach to managing those risks was applied within decision making processes and was continuous with a structured review process overseen by the Risk Management Group which was Member led and included the Council's Senior Risk Officer (SRO), Senior Information Risk Officer (SIRO), S151 Officer, representation from senior management, Internal Audit and Health and Safety.

The group provided a comprehensive oversight of risk throughout the organisation and was now becoming the conduit to and from the whole organisation in terms of risk management. The Risk Management Group was able to provide risk management reporting to stakeholder groups across the Council and would support the production of the Annual Governance Statement.

An update of the Risk Management Group held on 29th April 2021 was included in the report for Members' information and the Strategic Risk Register as at July 2021 was appended to the report.

The Portfolio Holder - Finance noted that at a Risk Management Group held earlier in the year, a new risk was identified in relation to ransomware attacks on IT servers/systems. Insurance had been looked into and although this was expensive, it was necessary to be covered in case of such attacks.

A Member suggested that colour coding be used alongside the matrix scoring system on the Risk Register to make more prominent, the higher risk scores. The Portfolio Holder - Finance replied that he would put this suggestion to the next Risk Management Group.

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin

**RESOLVED** that (1) the Strategic Risk Register as at July 2021 as set out in Appendix 1 to the report be noted,

(2) that a suggestion be put to the Risk Management Group that colour coding be used alongside the matrix scoring system on the Risk Register to make more prominent, the higher risk scores.

(Portfolio Holder – Finance)

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### **ACO11-21/22 SUMMARY OF PROGRESS ON THE 2020/21 INTERNAL AUDIT PLAN**

#### **(i) Summary of Progress on the 2020/21 Internal Audit Plan**

Committee considered a report which was the final progress report in respect of the 2020/21 Internal Audit Plan.

An appendix to the report provided a summary of 5 reports issued between 10th April 2021 and 9th July 2021 and showed for each report the level of assurance given and the number of recommendations made / agreed where a full response had been received. Three reports had been issued with substantial assurance and two with reasonable assurance. The definitions of the assurance levels used were shown in a table in the report. It was also confirmed that no issues arising relating to fraud were identified.

Committee was advised that audits not completed from the 2020/21 Internal Audit Plan would be included in the 2021/22 Internal Audit Plan, where appropriate, and following a risk assessment exercise and consultation with the Strategic Alliance Management Team.

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin

**RESOLVED** that the progress made on the 2020/21 Internal Audit Plan as reported and the details of the Audit Reports issued during the above period be noted.

### **ACO12-21/22 IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS**

#### **(ii) Implementation of Internal Audit Recommendations**

Committee considered a report which provided information of Internal Audit recommendations made and outstanding for the financial years 2018/19 – 2020/21 to date, to assess if appropriate and timely action was being taken.

An appendix to the report provided an analysis of the number of recommendations made and implemented for the financial years 2018/19 – 2020/21 to date and also summarised the number of recommendations that were outstanding.

It was noted that no high priority recommendations were outstanding. However, there were thirteen medium priority recommendations from 2019/20, and Eight from 2020/21, still outstanding. As operations started to return to normal, officers should now revisit these recommendations to progress their implementation.

Moved by Councillor Chris Kane and seconded by Councillor Tom Munro

**RESOLVED** that the report be noted.

### **ACO13-21/22 INTERNAL AUDIT CONSORTIUM ANNUAL REPORT 2020/21**

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### **(iii) Internal Audit Consortium Annual Report 2020/21**

Committee considered a report which provided a summary of the Internal Audit Consortium's Annual Report 2020/21.

The advent of Covid19 had impacted on the extent of completion of the 2020/21 internal audit plan. However, enough of the internal audit plan (along with reliance on other assurances), had been completed to be able to give an unlimited audit opinion in respect of the 2020/21 financial year.

An appendix to the report detailed the audit reports issued in respect of audits included in the 2020/21 internal audit plan.

In relation to the 'Percentage of Plan Completed', set at 75% for 2021/22, the usual target for this was 96% however, this would not be achievable given the continued impact of Covid19 and that the 2020/21 plan had run into 2021/22.

It was noted that 23/32 audits had been completed = 72%. Although not quite reaching the target this was still considered a major achievement given the circumstances. It was also worth noting that an additional audit was undertaken that involved reviewing the processes in place for the payment of Covid19 business grants. In respect of the remaining audits, the majority of these had been scheduled into the 2021/22 Internal Audit Plan.

Although Covid19 had meant that less internal audit work had been undertaken than usual during the year, it was the Internal Audit Consortium Manager's opinion that sufficient work had been completed and assurances ascertained to be able to provide an unlimited opinion on the systems of governance, risk management and control in place.

As well as internal audit work, assurance had also been gained from previous years' work, the work of the Risk Management Group, PSN compliance, external audit and compliance with the Code of Corporate Governance.

It was the Internal Audit Consortium Manager's opinion that reasonable assurance could be provided on the overall adequacy and effectiveness of the Council's framework for governance, risk management and control for the year ended 2020/21.

Overall, 100% of the areas audited received Substantial or Reasonable Assurance demonstrating that there were effective systems of governance, risk management and control in place.

There were no issues directly arising from internal audit work that needed to be included as significant issues on the Annual Governance Statement.

During 2020/21 a 'self-assessment' was undertaken to review compliance with the Public Sector Internal Audit Standards (PSIAS). The review confirmed that there were no significant areas of non-compliance.

In May 2021, the internal audit consortium was subject to an external review and a report regarding this was included on this meeting's agenda.

Quality control procedures had been established within the Internal Audit Consortium

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including Individual Audit Reviews, Customer Satisfaction Surveys and Client Officer Views. All staff had been provided with a copy of the Public Sector Internal Audit Standards and the Internal Audit Manual had been updated to reflect the requirements of the standards and issued to all staff. The audit manual was reviewed and updated in May 2020.

The Portfolio Holder for Finance and Resources congratulated the Internal Audit Consortium Manager and her team on the report and stated they were a credit to the organisation on the work they had achieved.

Moved by Councillor Tom Munro and seconded by Councillor Graham Parkin  
**RESOLVED** that the report be noted.

Ruth Jaffray left the meeting at this point.

### **ACO14-21/22 INTERNAL AUDIT PLAN 2021/22**

#### **(iv) Internal Audit Plan 2021/22**

Committee considered a report in relation to the Internal Audit Plan 2021/22.

Further to the internal audit budget for 2021/22 being approved by the Joint Board, the Internal Audit Plan 2021/22 had been prepared.

The 2021/22 Plan had been prepared taking into account the following factors;

- The organisational objectives and priorities
- Local and national issues and risks
- The requirement to produce an annual internal audit opinion
- An update of the internal audit risk assessment exercise covering the financial control and other procedures subject to audit
- The Council's strategic risk register
- Consultation with the Strategic Alliance Management Team

The Internal Audit Consortium Manager had also increased the number of contingency days to allow for coverage of any unforeseen or emerging risks.

A number of reserve audit areas had also been identified, and whilst every effort would be made to complete the 2021/22 planned areas first, a list of reserved areas provided more flexibility. At certain times of the year, particularly year end, and for example during lockdown, there could be legitimate reasons why an audit was not feasible. If the contingency days were not required then these would be utilised on the reserve areas.

Committee was asked to note that the frequency of some audits would be reduced over the next few years whilst the reduction in the number of audits completed in 2020/21 due to Covid19 was caught up on.

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An annual report summarising the outcome of the 2020/21 internal audit plan would be presented to this Committee following the year-end.

A summary of the internal audit plan for 2021/22 was set out in the report and a detailed plan set out in appendix 1 to the report.

A Member referred to the number of audits not completed in 2020/21 and carried over to the 2021/22 plan and queried how this compared nationally to other authorities. The Internal Audit Consortium Manager replied that comparison with other local authorities was not carried out but in terms of the Internal Audit Consortium Manager giving an unlimited opinion, enough work had been covered in relation to governance, risk management and control, also assurance had been obtained from PSN compliance and external audit. However, if less of the plan had been carried out for example 30%, the Internal Audit Consortium Manager would only have been able to give a limited opinion.

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin  
RESOLVED that (1) the Internal Audit Plan 2021/22 be agreed,

(2) It be noted that the plan was provisional and may need adjusting and prioritising in the light of any emerging risks.

(Internal Audit Consortium Manager)

### **ACO15-21/22 RESULTS OF AN EXTERNAL REVIEW OF INTERNAL AUDIT**

#### **(v) Results of an External Review of Internal Audit**

Committee considered a report which provided information on the results of an external review of Internal Audit which took place in May 2021.

The Public Sector Internal Audit Standards PSIAS require that an external assessment of internal audit should be carried out at least once every 5 years by a qualified, independent assessor or team. The last external review took place in 2016.

The assessment took place throughout May 2021 and was conducted remotely due to Covid19. The assessment involved a review of the Consortium's documentation, working practices, committee reports and working paper files. The audit committee chair and senior managers were also invited to complete a questionnaire.

The assessors report concluded that the Internal Audit Consortium was delivering internal audit services to a standard that generally conformed with the PSIAS. There were no areas where the service did not comply with the standards. This meant that Members could have confidence in the service provided by the audit team. The key points arising out of the review were highlighted in the report and the Assessor's full report was attached as an appendix to the report.

As would be expected, the report had also made a number of recommendations that were aimed at highlighting where further development could be made to enhance the value of the service being provided. The Internal Audit Consortium Manager would prepare an action plan to implement those recommendations and an update on progress

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would be provided to Members at a future meeting.

In response to a Member's question regarding alignment of risk, the Internal Audit Consortium Manager advised that this was a recommendation that Internal Audit and the Council align their definition of risk levels to work to definition of risk and this be reflected in the Council's Risk Management Strategy.

Moved by Councillor Chris Kane and seconded by Councillor Graham Parkin  
**RESOLVED** that the results of the external review of internal audit be noted.

### **ACO16-21/22      AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE WORK PROGRAMME 2021/22**

(i)      Audit & Corporate Overview Scrutiny Committee Work Programme 2021/22

Committee considered their Work Programme 2021/22.

The work programme had been devised to incorporate the standard work of the previous Audit Committee and Budget Scrutiny Committee. This new Committee was intended to be a merger of the two and currently, there was no provision for this committee to hold informal sessions enabling scrutiny reviews. However, the work programme was flexible, as with all scrutiny work programmes to accommodate reports falling within the Committee's terms of reference.

It was noted that the Council's Ambition Quarterly Performance reports would no longer be presented to the 3 themed scrutiny committees but would come to this Committee as one report going forward with Chairs and Vice Chairs from the 3 themed scrutiny committees attending to aid discussion on performance.

With regard to the corporate overview element of this committee, a protocol would need to be developed in relation to working arrangements with the Executive going forward and this could be discussed as part of these meetings. This was considered good practice following new national guidance on scrutiny in 2020. The final protocol agreed would be included in the Council's Constitution.

The meeting concluded at 1515 hours.

The meeting concluded at Time Not Specified hours.