

AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE

Minutes of a meeting of the Audit and Corporate Overview Scrutiny Committee of the Bolsover District Council held in the Council Chamber on Tuesday 26th April 2022 at 1000 hours.

PRESENT:-

Councillor Tom Munro in the Chair

Councillors Donna Hales, Chris Kane, Graham Parkin, Peter Roberts and Co-opted Member Ruth Jaffray.

Also in attendance at the meeting was Councillor David Downes (Portfolio Holder – Leisure and Tourism) and Councillor Clive Moesby (Portfolio Holder – Finance).

Officers:- Theresa Fletcher (Assistant Director of Finance & Resources/Section 151 Officer), Jenny Williams (Head of the Internal Audit Consortium), Joanne Wilson (Scrutiny & Elections Officer) and Tom Scott (Governance Officer).

ACO67-21/22 APOLOGIES

An apology for absence was received on behalf of Councillor Tom Kirkham.

ACO68-21/22 URGENT ITEMS OF BUSINESS

There were no urgent items of business to consider.

ACO69-21/22 DECLARATIONS OF INTEREST

There were no declarations of interest made.

ACO70-21/22 MINUTES - 20TH JANUARY 2022

The Governance Officer advised Members of further clarification sought in relation to Minute No. ACO52-21/22 of the last meeting held on 20th January 2022

In response to a question raised by Councillor David Dixon relating to assessment of risk, the Principal Accountant replied: *“We look at risk on a case-by-case basis depending on what it is. We may ask Arlingclose for their opinion and will discuss it with the relevant officers, before feeding back to officers and Members for consideration.”*

Moved by Councillor Peter Roberts and seconded by Councillor Donna Hales
RESOLVED that subject to the above amendment to Minute No. ACO52-21/22, the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 20th January 2022 be approved as a correct record.

ACO71-21/22 MINUTES - 15TH FEBRUARY 2022

Moved by Councillor Tom Munro and seconded by Councillor Graham Parkin

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RESOLVED that the Minutes of an Audit and Corporate Overview Scrutiny Committee held on 15th February 2022 be approved as a correct record.

ACO72-21/22 LIST OF KEY DECISIONS AND ITEMS TO BE CONSIDERED IN PRIVATE

Committee considered the List of Key Decisions and items to be considered in private document.

The Scrutiny & Elections Officer advised the meeting that 'Disposal of Commercial Property at Bramley Vale' was the only key decision on the list published on 14th April 2022.

RESOLVED that the List of Key Decisions and items to be considered in private document be noted.

ACO73-21/22 INTERNAL AUDIT PLAN 2022/23

Committee considered a report in relation to the Internal Audit Plan for 2022/23.

The Head of the Internal Audit Consortium explained that she was proposing not to look at housing rents or payroll this year, as both received substantial assurance in 2021/22. The plan was risk based and would allow the Head of the Internal Audit Consortium to provide an annual opinion on the governance, risk and control arrangements in place. It was noted that the plan was provisional and could be revised if any significant new risks emerged.

The Head of the Internal Audit Consortium informed Members that Internal Audit's remit had changed significantly in recent years and now had a much greater focus on risk and governance in addition to financial controls.

Committee was also informed that the NEDDC Senior Internal Auditor had recently left and recruitment for a Senior Auditor in advance of the retirement of the post holder at Bolsover District Council was taking place. The Head of the Internal Audit Consortium informed Members that the recruitment of experienced Auditors was a national issue for internal and external audit.

Moved by Councillor Graham Parkin and seconded by Councillor Donna Hales

RESOLVED (1) the Internal Audit Plan for 2022/23 be agreed,
(2) that the provisional plan may need adjusting and prioritising in the light of any emerging risks / staff shortages be noted.

(Head of the Internal Audit Consortium)

ACO74-21/22 SUMMARY OF PROGRESS ON THE 2021/22 INTERNAL AUDIT PLAN

Committee considered a report which provided progress in respect of the 2021/22

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Internal Audit Plan.

The Head of the Internal Audit Consortium explained that the 2021/22 Internal Audit Annual Report would be presented to Committee for their consideration at its meeting on 26th July 2022.

Moved by Councillor Tom Munro and seconded by Councillor Chris Kane
RESOLVED that the summary of progress on the 2021/22 internal audit plan report be noted.

(Head of the Internal Audit Consortium)

ACO75-21/22 COMMITTEE SELF-ASSESSMENT ACTION PLAN

Committee considered a report in relation to an action plan which had arisen from the self-assessment undertaken by the Committee at its meeting held on 15th February 2022.

Committee had utilised CIPFA's self-assessment of good practice that was included within the CIPFA document 'Audit Committees Practical Guidance for Local Authorities and Police 2018 Edition'.

The Section 151 Officer explained that Issue 4 in the action plan "*The membership of the committee has not been assessed against the core knowledge and skills framework*" required immediate action from Members. Appendix 2 to the Action Plan included a guidance document on knowledge and skills for Audit Committee Members.

Members agreed to amend the second recommendation in the report from '2023' to '2022/23' to enable the action plan reporting to begin earlier.

Moved by Councillor Graham Parkin and seconded by Councillor Donna Hales
RESOLVED that (1) the reviewed self-assessment action plan be approved;

(2) progress against the action plan be reported back to Committee periodically during 2022/2023;

(3) Members review their knowledge and skills in relation to the framework at Appendix 2, and report back to a future meeting;

(4) a further self-assessment be undertaken at the end of the calendar year.

(Section 151 Officer)

ACO76-21/22 AUDIT & CORPORATE OVERVIEW SCRUTINY COMMITTEE WORK PROGRAMME 2021/22

Committee considered the remainder of their work programme for 2021/22.

The Chair requested that an item be added to the work programme for the meeting on 26th May 2022, to allow Members to discuss their Audit training requirements.

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Councillor Peter Roberts asked if potential Audit training would be carried out virtually and if all Scrutiny Members would be invited to receive it. The Chair explained that different methods of delivery would have to be considered and he agreed that Audit training should be provided to all Scrutiny Members.

RESOLVED that the Work Programme 2021/22 be noted.

(Scrutiny & Elections Officer)

The meeting concluded at 1030 hours.