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Audit Committee

27 January 2022

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE,
HELD ON THURSDAY, 27TH JANUARY, 2022 AT 10.30 AM
IN THE COMMITTEE ROOM - TOWN HALL, STATION ROAD, CLACTON-ON-SEA,
CO15 1SE**

Present:	Councillors Coley (Chairman), Alexander (Vice-Chairman), Fairley and Placey
In Attendance:	Richard Barrett (Assistant Director (Finance and IT) & Section 151 Officer), Gary Guiver (Acting Director (Planning)), Craig Clawson (Internal Audit Manager), Karen Townshend (Executive Projects Manager (Governance)), Keith Durran (Committee Services Officer) and Matt Cattermole (Communications Assistant)

21. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

Apologies for absence were submitted on behalf of Councillors King, Miles and Steady (with no substitution).

22. MINUTES OF THE LAST MEETING

The Minutes of the last meeting of the Committee held on Thursday 30 September 2021 were approved as a correct record and signed by the Chairman.

23. DECLARATIONS OF INTEREST

There were no declarations of interest made on this occasion.

24. QUESTIONS ON NOTICE PURSUANT TO COUNCIL PROCEDURE RULE 38

There were no Questions on Notice on this occasion.

25. REPORT OF THE INTERNAL AUDIT MANAGER - A.1 - REPORT ON INTERNAL AUDIT - OCTOBER 2021 TO DECEMBER 2021

The Committee heard an oral report from Gary Guiver (Acting Director (Planning)) in relation to the development of the new Planning Enforcement Policy and that a new Planning Enforcement Manager had been appointed as well as two new Officers.

The Committee also heard how one of the major aspects of the new Planning Enforcement Policy was a Considerate Constructor Scheme (CCS), and how this would now be in the conditions for new construction. The CCS gave residents a new avenue of communication with developers if they were unhappy with construction in the District.

Members were informed that the in the old Enforcement Policy there was a scale to assess the severity of breaches to Planning. Impact to a grade 1 listed building sat at the top of that scale with other minor breaches probably falling through the cracks. The new Enforcement Policy would give the team some discretion in evaluating complaints they felt might not score high on the scale, but believed it was in the public interest to pursue.

The Committee thanked Gary Guiver for his report.

Members were provided with a periodic report on the Internal Audit function for the period October 2021 – December 2021, as required by the professional standards, as follows:-

- *A total of 10 audits had been completed since the previous update in September 2021. Seven audits were in fieldwork phase and fieldwork was complete in one audit which awaited agreement of the draft report. The final six audits had been allocated.*
- *All audits completed in this period had received a satisfactory level of assurance.*
- *A request for a minor restructure had been made in order to increase the part time Audit Technician role to a full time role and to remove the part time Senior Auditor post from the establishment.*
- *A request had been made to defer the review of the Quality Assurance Improvement Program to complete in time for the March 2022 Audit Committee meeting.*

After a brief discussion the Committee **NOTED** the report and **RESOLVED** that:

- a) the Procurement Audit be changed to a consultative review in order to support the transition of new procurement arrangements; and
- b) the Quality Assurance Improvement Program (QAIP) review be deferred until March 2022.

26. REPORT OF THE ASSISTANT DIRECTOR (FINANCE & IT) - A.2 - TABLE OF OUTSTANDING ISSUES

The Committee had before it a report on the progress of outstanding actions identified by the Committee along with general updates on other issues that fell within the responsibilities of the Committee. The Committee also considered the proposal to opt in to the Public Sector Audit Appointments (PSAA) arrangements for appointing External Auditors from 2023/24.

Members were reminded that a Table of Outstanding Issues was maintained and reported to each meeting of the Committee. This approach enabled the Committee to effectively monitor progress on issues and items that formed part of its governance responsibilities.

Members also heard that updates were set out against general items, external audit recommendations and the Annual Governance statement within Appendices A, B, and C respectively and that to date there were no significant issues arising from the above, with work remaining in progress or updates provided elsewhere on the agenda where appropriate.

It was reported to the Committee that the Local Audit and Accountability Act 2014 required the Council to either opt in to an appointing person regime or to establish an auditor panel and conduct their own procurement exercise. The current period covered by the appointed person regime expired in 2022/23 and the Council now needed to consider whether to opt in again for the next five year period starting in 2023/24. Following a review, it was proposed to recommend to Full Council that this Council continues to opt in to the appointing person regime for a further five year period.

After an in depth discussion the Committee **RESOLVED** that it:

- a) notes the progress against the actions set out in Appendices A to C; and
- b) recommends to Full Council that this Council opts in to the appointing person arrangements made by Public Sector Audit Appointments (PSAA) for the appointment of external auditors for a five year period commencing from 2023/24.

The meeting was declared closed at 11.30 am

Chairman

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