

**AUDIT COMMITTEE
22ND SEPTEMBER 2020**

PRESENT: The Chair (B. Angell)
The Vice Chair (Councillor Bolton)
Councillors S. Bradshaw, Charles, Parsons,
Boldrin and Taylor

Audit Manager
Senior Auditor
Internal Auditor
Strategic Director of Corporate Services
Strategic Director of Commercialisation
Head of Strategic Support
Head of Finance Services
Information Development Manager
Democratic Services Officer (NA)
Democratic Services Officer (NC)

Due to technical issues the meeting was chaired by Councillor Bolton.

The Chair stated that the meeting would be recorded and the sound recording subsequently made available via the Council's website. She also advised that, under the Openness of Local Government Bodies Regulations 2014, other people may film, record, tweet or blog from this meeting, and the use of any such images or sound recordings was not under the Council's control.

13. ELECTION OF VICE-CHAIR FOR 2020/21

Councillor Bolton volunteered to be the Audit Committee Vice-Chair for 2020/21. The proposal was put to the vote by the committee.

RESOLVED that Councillor Bolton be appointed Vice-chair of the Committee for the Council year 2020/21.

14. MINUTES FROM THE PREVIOUS MEETING

The minutes of the meeting of the Committee held on 6th June 2020 were confirmed as a correct record and signed.

15. DISCLOSURES OF PECUNIARY AND PERSONAL INTEREST

No disclosures were made.

16. QUESTIONS UNDER OTHER COMMITTEE PROCEDURES 12.8

No questions had been submitted.

17. PROGRESS OF EXTERNAL AUDIT UPDATE

A report of the External Auditors had been received by the Committee prior to the meeting.

Unfortunately, no one from the External Auditors was able to attend the meeting so the Committee was advised that if they had any questions to contact the Auditors outside of the meeting.

18. CAPITAL STRATEGY UPDATE

A report of the Head of Finance Services was submitted to the Committee presenting the Council's Capital Strategy for 2020/21 (item 07 on the agenda filed with these minutes).

The Strategic Director for Corporate Services, The Strategic Director for Commercial Development and the Head of Finance Services attended the meeting to assist with consideration of the item.

The Committee asked questions of the officers' present and voiced their concerns that there was an increase in borrowing which created increased risk for the Council. The officers advised that the money was being used for investment in the Council's commercialisation plan, property investment portfolio and town deal investment.

RESOLVED that having scrutinised the report and asked questions of the officers present the Committee felt it was appropriate to recommend the report to Cabinet.

Reason

Having scrutinised the report the Committee felt there were no issues they wished to raise to the Cabinet.

Note: following the meeting the Head of Finance Services confirmed that in relation to Appendix B in the Treasury Management (pg32) the correct dates for the investment with Slough Borough Council was 02/4/2020-01/4/2021.

At this point in the meeting Mr Angell resumed chairing duties.

19. INTERNAL AUDIT PROGRESS REPORT

A report of the Head of Strategic Support was submitted summarising the progress against audits for the 2020/21 Audit Plan (item 8 on the agenda filed with these minutes).

The Head of Strategic Support and the Audit Manager attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted.

Reason

To acknowledge the Committee's consideration of this item.

20. 2019/20 MEMBER ALLOWANCES CLAIMED

A report of the Head of Strategic Support was submitted to the Committee to consider the amounts claimed by members of the Borough Council and co-opted members under the Council's Member's Allowances Scheme for 2019/20. (item 9 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist with consideration of the item.

RESOLVED that the report be approved.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

21. WHISTLE BLOWING, ANTI-FRAUD, CORRUPTION AND BRIBERY POLICY

A report of the Head of Strategic Support was submitted to provide the Committee with information regarding the operation of the Anti-Fraud and Corruption Strategy and Whistle-blowing Policy during 2019/20 (item 10 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

22. RISK MANAGEMENT (RISK REGISTER) UPDATE

A report of the Head of Strategic Support was submitted providing the Committee with details of the Strategic Risk Register and Covid Risk Register produced. (item 11 on the agenda filed with these minutes).

The Head of Strategic Support attended the meeting to assist the Committee with the consideration of this item.

The Committee was advised that there was a weekly monitoring meeting in response to Covid which looked at existing and new risks to the organisation. Any new risks that were identified were added to the risk register and the register was reviewed on a regular basis. The risk register was also due to be reviewed by the Corporate Leadership Team at their next meeting.

RESOLVED that the report be noted.

Reason

The Committee was content with the report and had no specific areas of concern or actions that it wished to include as part of its decision.

23. COUNCIL'S USE OF REGULATION OF INVESTIGATORY POWERS ACT (RIPA)

A report of the Head of Strategic Support was submitted providing the Committee with a summary of the Council's use of RIPA powers (item 12 on the agenda included with these minutes).

The Head of Strategic Support attended the meeting to assist the Committee with the consideration of this item.

RESOLVED that it be noted that there has been no use made of RIPA powers by the Council for the period from 1st May to 31st August 2020.

Reason

To enable the Committee to comply with the request from Cabinet that the Audit Committee assumes responsibility for receiving a quarterly report on the use of RIPA, and to report to Cabinet any concerns arising from those reports that may indicate that the use of RIPA is not consistent with the Policy or that Policy may not be fit for purpose.

24. WORK PROGRAMME

A report of the Head of Strategic Support was submitted to enable the Committee to consider its work programme (item 13 on the agenda filed with these minutes).

RESOLVED that the Committee proceeds on the basis of the following work programme, which incorporates all decisions made at this meeting:

ISSUE	MEETING
Internal Audit Business	Ongoing
2019/20 Statement of Accounts	25th November 2020 (Accounts Meeting) Annually
2019/20 Annual Governance Statement and Review of the Code of Corporate Governance	25th November 2020 (Accounts Meeting) Annually
Internal Audit Plan – Progress	December 2020 Quarterly

Risk Management (Risk Register)	December 2020 Quarterly - detailed report every six months, exception report quarters in-between.
Council's Use of Regulation of Investigatory Powers Act (RIPA)	December 2020 Quarterly
Treasury Management Mid-Year Review	December 2020 Annually
2020/21 Treasury Management Statement, Annual Investment Strategy and MRP Strategy	February 2021 Annually
2021/22 Internal Audit Plan	February 2021 Annually
Annual IT Health Check (Code of Connection) Confidential Report	June 2021 Annually
2020/21 Annual Internal Audit Report	June 2021 Annually
Internal Audit Charter	June 2021 Annually (for approval)
2020/21 Members' Allowances Claimed	June 2021 Annually
Whistle Blowing and Anti-fraud, Corruption and Bribery	June 2021 Annually
Environmental Audits – Report on Outcomes	June 2021 Annually <i>Note: Six month exception report where identified actions are not implemented by the target date.</i>

2020/21 Treasury Management Outturn	June 2021 Annually
Future of Local Public Audit	Report on Government proposals considered 5th July 2011. Further report once final regulations/guidelines are known. <u>Note:</u> Appointing Your External Auditor briefing note considered June 2016.
Policy for Engagement of External Auditors for non-audit work	Considered March 2013. Review policy - date to be agreed
External Audit Business	Ongoing
2019/20 Annual Governance Report	25 th November 2020 (Accounts Meeting) Annually
2019/20 Annual Audit Letter	July 2021 Annually
External Audit Progress Report and Technical Update	December 2020 Quarterly
Certification of Claims and Returns (2020/21 Audit)	February 2021 Annually
2021/22 External Audit Plan	February 2021 Annually

NOTES:

1. No reference may be made to these minutes at the next Council meeting unless notice to that effect is given to the Democratic Services Manager by five members of the Council by noon on the fifth working day following publication of these minutes.
2. These minutes are subject to confirmation as a correct record at the next meeting of the Audit Committee.