

AUDIT & GOVERNANCE COMMITTEE – 15 September 2021

REPORT OF THE AUDIT WORKING GROUP – 8 September 2021

Report by Director of Finance

RECOMMENDATION

1. **The Committee is RECOMMENDED to note the report.**

Executive Summary

2. The Audit Working Group (AWG) met on 8 September 2021. The group received the quarterly update from Internal Audit. Officers attended to provide updates on the implementation of the agreed action plan from the 2020/21 audit of Childrens Placement Vacancies. The group also reviewed the reporting and assurance arrangements over risk management to both the AWG and Audit & Governance Committee.

Introduction

Attendance:

Full Meeting: Chairman Dr Geoff Jones Councillors: Roz Smith, Brad Baines, Donna Ford, Judy Roberts.

Sarah Cox, Chief Internal Auditor, Lucy Tyrrell, Committee Officer, Katherine Kitashima, Audit Manager, Anita Bradley, Director of Law & Governance, Ian Dyson, Assistant Director of Finance.

Part Meeting:

Tessa Clayton, Audit Manager, Georgina Cox, Senior Auditor, Kevin Gordon, Director for Children's Services, Lara Patel, Deputy Director for Safeguarding and Children's Social Care, Pippa Corner, Deputy Director for Commissioning

Matters to Report:

AWG 21.23 Internal Audit Update

3. The group received an update from the Chief Internal Auditor on progress against the Internal Audit Plan. A full update on plan progress is due to be made to the September Audit & Governance committee.
4. The group considered the executive summaries from the reports finalised since the last update to the A&G committee. It was noted that no further red reports have been issued and the AWG are currently not monitoring any outstanding red reports, as they are satisfied that previous ones have all been reported as effectively implemented.

5. The group noted the positive improvement with the implementation of management actions, and also previous actions which had not been responded to. Where actions remain outstanding from previous financial years these will continue to be followed up by Internal Audit with each Directorate.

AWG 21.24 Audit of Childrens Placements Vacancies 2020/

6. The group received an update on the progress in addressing the weaknesses identified during the audit of Childrens Placement Vacancies. The group were satisfied with the progress made to date in implementing the agreed actions, and noted the further work planned and revised timescales for implementation of the actions not yet implemented. It was agreed that the group would receive a further update on progress in implementation the remaining actions through the routine Internal Audit quarterly update due to the December 2021 AWG meeting.

AWG 21.25 Risk Management reporting to AWG

7. The group considered how the Audit & Governance Committee and AWG are assured on the adequacy and effectiveness of the risk management process that is applied across the Council's services and operations.
8. The group decided that they would continue to receive quarterly updates on risk management, which will focus on the Leadership Risk Register, highlighting any changes, new risk, closed risk, etc. The group also receive assurance on the adequacy of the risk management processes through Internal Audit, the Annual Governance Statement, etc. The group will continue to receive the Risk and Opportunities Management Strategy and progress with actions from the Risk Development Plan.
9. The AWG meeting will include time to consider in detail any areas where additional assurance from risk owners is required, for example major programmes, etc.

LORNA BAXTER,
Director of Finance

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Date of next AWG meeting Wednesday 20 October 2021 at 14:00

Agenda items for AWG October 2021 meeting:

- Risk Management Update, including leadership risk register – Louise Tustian
- Statement of Assurance – Fire and Rescue
- Annual Whistleblowing Report and Policy – Anita Bradley/Glenn Watson