

Minutes of the Audit & Standards Committee

Location: The Council Chamber The Symington Building,
Adam and Eve Street, LE16 7AG

Date: 30th October 2024 commencing at 6.30pm



Present:

Councillors:

Bateman, Forman, Gair (Chair), James, Johnson, Nunn and Mrs Page.

Officers:

R. Ashley-Caunt – Chief Internal Auditor, North Northamptonshire Council

H. Lillington - Audit Director, Public Sector Audit, Grant Thornton UK LLP

C. Mason – Director of Resources & S.151 Officer

S. Hamilton – Senior Democratic Officer & Monitoring Officer

1. Apologies for Absence

There were none.

2. Declarations of Members' Interests

There were none.

3. Draft Audit & Standards Committee Minutes – 31.07.24

RESOLVED that the minutes from the Audit and Standards Committee meeting on 31st July 2024 be approved as an accurate record.

4. External Audit Progress

Helen Lillington presented a verbal report on progress with the External Audit. The Audit Plan agreed at the Committee's July meeting remains unchanged. The draft accounts were published on 24th June. The fieldwork on the accounts started on 22nd October, so it was still early in the process. However, key areas

to highlight were in relation to property, plant and equipment, where additional information was being sought from Officers to inform the risk assessment. Samples are being provided to officers. Auditors will report back to the January meeting of the Committee with the report on the Financial Statement audit findings. Work in respect of Value for Money was nearing completion and a draft report should be passed to Officers for comment before Christmas.

The Chairman invited questions from the Committee, but there were none.

5. Internal Audit - Progress and Performance Update

Rachel Ashley-Caunt introduced the report in relation to the Internal Audit plan. Since the last meeting of the Committee, a further Internal Audit findings report had been finalised in relation to Housing. Generally, the Audit was happy that processes were being applied consistently, although there were some isolated instances over the availability of evidence which were reflected in the 'moderate' assurance opinion given for Compliance. These were to be addressed by improved procedural notes and spot-checks.

The Committee's attention was drawn to an additional recommendation in respect of a proposed amendment to the Internal Audit Plan to postpone audit coverage on IT Transformation and replace it with assurance work on Cyber Security, where there is considered to be a higher risk.

The Director of Resources & S.151 Officer updated the Committee on the overdue audit recommendations that had been reported to its last meeting. Heads of Service for the various areas had been contacted and had agreed that all the recommendations were still relevant. Updates on progress were included in Appendices 2a onwards in the report. Recommendations that related to Partnerships and Shared Services had largely been cleared, leaving some in respect of the Governance side of partnerships. The new Monitoring Officer will be progressing the outstanding recommendations, with the aim of completing them by the end of March 2025. The outstanding recommendation relating to the Development Management Planning Enforcement Register had now been addressed and the necessary information sent through to the External Auditors with a view to having it signed off.

Recommendations relating to the Climate Emergency Action Plan were being implemented and the Plan was currently being redrafted and it was expected that this would be completed by March 2025. Communications around the Action Plan was being finalised and would be completed shortly.

The Chairman invited questions from the Committee. Councillor Nunn thanked the Director of Resources of ensuring that progress had been made on the

outstanding recommendations and hoped that the revised completion dates could be achieved.

Councillor Forman asked for an update on the target relating to the Council's Temporary Accommodation Strategy and suggested that the format of the report might be simplified in this area. The Director of Resources confirmed that this had now been implemented and agreed to look at the format of the report, as suggested.

Councillor Johnson expressed concern about the delay in the Climate Emergency Action Plan. The Director of Resources explained that staff resources for this work had been increased recently and that progress had now accelerated.

Councillor James enquired about the risks involved over Cyber Security and enquired whether the Council was adequately resourced in this respect. The Director of Resources explained some of the steps that the Council takes to mitigate this type of risk. Training had been identified as a key area of work as part of the internal audit process and a dedicated online training package was now in place for staff. The need for training for Councillors had also been identified.

In respect of community and environmental grants, Councillor James asked about the environmental grant that the report mentioned was available for allocation by Ward Members. The Director of Resources agreed to provide Members with an update on this.

6. Standards Complaints Monitoring Report

The Chair introduced the list of current complaints received since the start of the Municipal Year and advised that a sub-committee of five members (politically balanced) from the Committee might be needed at some stage in the future to consider any complaints that were escalated. The Monitoring Officer would also be setting up a panel of Parish Council members who would join the sub-committee on occasions when it needed to consider complaints relating to Parish Councils.

The Committee welcomed receiving the report and looked forward to the possibility of further advice, or changes to the legislation, on sanctions that were available in cases where complaints were upheld.

7. Any Urgent Business

There was no urgent business.

The meeting ended at 7:25pm.