

AUDIT COMMITTEE

19 September 2019

Present: Councillor D Scudder (Chair)
Councillor I Stotesbury (Vice-Chair)
Councillors S Bashir, J Johnson, P Kloss and M Watkin

Also present: Jo Taylor (EY)

Officers: Group Head of Democracy and Governance
Head of Finance
Client Audit Manager, Shared Internal Audit Service
Head of Community Protection
Senior Democratic Services Officer

11 Apologies for Absence/Committee Membership

There were no apologies for absence.

12 Disclosure of Interests (if any)

There were no disclosures of interest.

13 Minutes

The minutes of the meeting held on 30 July 2019 were submitted and signed.

The Chair invited Jo Taylor to provide an update on the council's statement of accounts.

Ms Taylor informed the committee that the council's accounts had been reported on time. Subsequently the Annual Audit Letter had been produced and was very similar to the draft version presented to members at the previous meeting. A copy had been circulated to the committee. She advised that discussions were currently being held to agree dates for the housing benefits work and planning for the future.

14 Ombudsman's Annual Letter 2019

The committee received a report of the Group Head of Democracy and Governance which included the annual review letter from the Local Government and Social Care Ombudsman.

The Group Head of Democracy and Governance reported that three out of five investigations carried out by the Ombudsman had been upheld. The upheld complaints had been reported to Cabinet. All of the Ombudsman's recommendations had been fulfilled and lessons had been learnt by the three services.

RESOLVED –

that the report be noted.

15 Shared Internal Audit Service - Annual Report 2018-19

The committee received a report of the Head of Assurance for the Shared Internal Audit Service, setting out the service's Annual Report for 2018/19.

The Client Audit Manager explained that this annual report related to the whole service whereas the report in July was specifically about the work carried out in Watford. It was hoped that this report would be presented at the July meeting in future years.

RESOLVED –

that the report be noted.

16 Shared Internal Audit Progress Report - Recommendations update

The committee received a report of the Client Audit Manager setting out the progress on the outstanding recommendations from previous audits and amendments to the current Audit Plan.

The Client Audit Manager informed the committee that the planned projects shown in paragraph 2.8 of the report were usually back-loaded with the agreement of officers. The next report should show a higher percentage of projects to draft stage. He added that one of the audit projects had been moved into the next financial year. He noted that the number of outstanding recommendations continued to decline. There had been two requests for extensions to deadlines as shown in Appendix C and referred to in paragraph 2.4 of the report.

RESOLVED –

1. that the Internal Audit Progress Report for the period to 6 September 2019 be noted.

2. that the amendments to the Audit Plan, as at 6 September 2019, be approved.
3. that the change to the implementation date for two recommendations (paragraph 2.5 of the report) for the reasons set out in Appendix C be agreed.

17 Exclusion of Press and Public

RESOLVED –

that under Section 100A (4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business as it is likely, in view of the nature of the business to be transacted or the nature of proceedings, that if members of the public were present during consideration of the item there would be disclosure to them of exempt information as defined in Section 100(1) Schedule 12A of the Act for the reason stated in the report.

18 WBC SIAS Update report Part B

The committee received a report from Shared Internal Audit Service. The Head of Community Protection and Head of Finance responded to members' questions.

RESOLVED –

that the report be noted.

Chair

The Meeting started at 7.00 pm
and finished at 7.30 pm