

## Decisions of the Audit Committee

2 November 2022

Councillor Arjun Mitra (Chair)  
Councillor Edith David (Vice-Chair)

Councillor Ammar Naqvi  
Councillor Rohit Grover

Councillor Alex Prager  
Councillor Paul Lemon

Independent Member Geraldine Chadwick  
Independent Member Richard Harbord

### 1. **MINUTES OF LAST MEETING (Agenda Item 1):**

Prior to the consideration of the minutes the Chair welcomed everyone in attendance to the meeting.

**RESOLVED** that the minutes of the meeting held on 15 September 2022 be agreed as a correct record.

### 2. **ABSENCE OF MEMBERS (IF ANY) (Agenda Item 2):**

None.

### 3. **DECLARATION OF MEMBERS' DISCLOSABLE PECUNIARY INTERESTS AND OTHER INTERESTS (IF ANY) (Agenda Item 3):**

None.

### 4. **REPORT OF THE MONITORING OFFICER (IF ANY) (Agenda Item 4):**

None.

### 5. **PUBLIC QUESTION AND COMMENTS (IF ANY) (Agenda Item 5):**

None.

### 6. **MEMBERS' ITEMS (IF ANY) (Agenda Item 6):**

None.

### 7. **UPDATE ON THE AUDIT OF THE 2020.21 STATEMENT OF ACCOUNTS (Agenda Item 7):**

The Chair amended the order of business and therefore item 8 taken ahead of item 7.

The Head of Internal Audit introduced the report. Members noted the progress against the internal audit recommendations and work completed to date on the Internal Audit Plan 2022-23 and high and medium priority internal audit recommendations.

Paul Rock, Assistant Director Internal Audit and Counter Fraud Services, LB Lambeth was invited by the Chair to present appendix 2. Mr Rock spoke about the adherence to standards as being excellent. He noted the small areas for minor improvements that were being monitored.

The Chair thanked Paul Rock for his attendance.

Members of the Committee had the opportunity to ask questions.

Independent Member Geraldine Chadwick said that the report was very good and she therefore congratulated Officers on the report captured in appendix 2.

The Chair noted that he was not satisfied that Capita Officers were not in attendance to answer questions from the Committee. He added that non-attendance was unreasonable. The Committee heard that although Capita Officers had been invited, they did not feel it was appropriate for them to attend. Members noted their disappointment.

Having considered the report the Audit Committee:

**Resolved**

1. That the Audit Committee noted the general work completed to date on the internal audit Q2 report – 1st July to 30th September 2022.
2. That the Audit Committee noted the work completed to date on Schools within the internal audit Q2 report – 1st July to 30th September 2022.
3. That the Chair be requested to write to the relevant Capita Officer on behalf of the Committee to request that Officers attend Audit Committee meetings as appropriate.

**8. INTERNAL AUDIT EXCEPTION RECOMMENDATIONS REPORT AND Q2 PROGRESS REPORT (Agenda Item 8):**

A BDO representative, Mr Michael Asare Bediako, was in attendance to update the Committee on the progress of the audit statement which he duly did. He informed members that significant progress had been made, however he said that the External Auditors report was not ready for reporting at this stage.

Members noted that appendix A to the report was received late, circulated to Members and published to the Council's website.

Members of the Committee had the opportunity to ask questions and make comment.

Independent Member Richard Harbord stated his frustration that the report was still not available and the issues that related to the delay. This was echoed by all Members.

Having considered the report the Audit Committee:

**Resolved**

That the committee noted the factors that are delaying the sign off of the council's 2020/21 Statement of Accounts as outlined in appendix A.

**9. GRANTS CERTIFICATION WORK REPORT 2020.21 (Agenda Item 9):**

The Audit Committee received the report and noted the progress of the external auditors work in respect of the certification of grants for 2020/21.

Having considered the report the Audit Committee: Resolved:

**Resolved**

1. That the progress on the Teachers' Pensions Audit be noted
2. That the Committee agreed that no further information was required

**10. CORPORATE ANTI-FRAUD TEAM (CAFT) (Agenda Item 10):**

The Assistant Director for Counter Fraud, Community Safety & Protection introduced the report

**Resolved:**

That the work of the Corporate Anti-Fraud Team referred to in appendix 1 be noted

**11. WORK PROGRAMME 2022-23 (Agenda Item 11):**

**Resolved:**

That the work programme be noted.

**12. WORK PROGRAMME 2022-23 (Agenda Item 12):**

None.

The meeting finished at 8.10 pm