

Decisions of the Audit Committee

16 June 2022

Members Present:-

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

Councillor Humayune Khalick Councillor Alex Prager
Councillor Rohit Grover Councillor Anne Hutton (substitute for
Paul Lemon)

1. MINUTES OF LAST MEETING

Prior to the consideration of the minutes the Chair welcomed everyone in attendance to the first meeting of the municipal year for 2022/23. The Chair gave thanks to Councillor Grover who had previously Chaired the Audit Committee on the way he had conducted meetings.

RESOLVED that the minutes of the meeting dated 14 February 2022 be agreed as a correct record.

2. ABSENCE OF MEMBERS (IF ANY)

Apologies were received from Councillor Paul Lemon who was substituted by Councillor Anne Hutton.

Apologies were also received by independent Members Richard Harbord and Geraldine Chadwick

3. DECLARATION OF MEMBERS' DISCLOSABLE PECUNIARY INTERESTS AND OTHER INTERESTS (IF ANY)

Councillor Anne Hutton made a non-disclosable declaration during item 9. She noted that she was in receipt a pension from the Barnet Teachers' Fund. Councillor Hutton took part in the consideration and determination of the report.

4. REPORT OF THE MONITORING OFFICER (IF ANY)

None.

5. PUBLIC QUESTION AND COMMENTS (IF ANY)

None.

6. MEMBERS' ITEMS (IF ANY)

None.

7. EXTERNAL AUDIT PLAN 2021-22

The Council's Executive Director of Resources and S151 Officer noted that the BDO representative, Mr Michael Asare Bediako, was in attendance to update to the Committee on the progress of the audit which he duly did. He provided comments in regard to why delays had occurred. The Council's Executive Director of Resources and S151 Officer requested that a plan be submitted to the Council from BDO in order to identify what actions and timeline BDO were working to.

Councillor Prager noted his frustrations and stated that the delays in producing the required works were unsatisfactory. He added that the Committee had received similar updates at meetings and he outlined his concerns of further delays and questioned if BDO were able to submit their reports to the next meeting. He requested that a plan be provided as a way of an update for the Committee.

The Chair thanked Mr Michael Asare Bediako for his update.

The Committee had the opportunity to consider the report.

Resolved:

The Audit Committee noted the delay to the production of BDO's audit plan for 2021/22.

8. GRANTS CERTIFICATION WORK REPORT 2020.21

The Assistant Director of Finance – Resources introduced the report. She noted that the purpose of the report was to update the Committee on the progress of the external auditors work in respect of the certification of grants for 2020/21.

The Committee had the opportunity to consider the report.

Resolved:

1. That the Committee noted the completion of the certification of the Capital Receipts Pooling Return and the Housing Benefit Subsidy;
2. That the progress on the Teachers' Pensions Audit be noted by the Committee; and
3. That the Committee resolved not to request any additional information.

9. UPDATE ON THE CLOSURE OF THE 2020.21 STATEMENT OF ACCOUNTS

A BDO representative, Mr Michael Asare Bediako, was in attendance to update to the Committee on the progress of the audit which he duly did. The Committee were informed that the External Audit report was not available and noted the delays encountered as highlighted in the report.

The Committee had the opportunity to consider the report.

Resolved:

1. That the Committee noted the measures that the government is taking to help tackle audit delays and the impact on audit deadlines.
2. That the committee noted the factors that are delaying the sign off of the council's 2020/21 Statement of Accounts.

10. ANNUAL GOVERNANCE STATEMENT 2021/22 AND CODE OF CORPORATE GOVERNANCE 2022/23

The Head of Governance gave an overview of the report and requested that the committee give approval for the Annual Governance Statement 2021/22 to be included alongside the Statement of Accounts.

The Committee had the opportunity to consider the report.

Resolved:

1. That the Committee approved the Annual Governance Statement for inclusion within the Statement of Accounts for 2021/22 as set out in Appendix A of this report.
2. That the Committee noted the Code of Corporate Governance 2022/23 as set out in Appendix B and note that Full Council will be requested to approve the Code for incorporation into the Constitution.

11. INTERNAL AUDIT EXCEPTION RECOMMENDATIONS REPORT AND Q4 PROGRESS REPORT

The Head of Internal Audit introduced the report. She outlined the progress against internal audit recommendations and work completed to date on the Internal Audit Plan 2021-22 and high and medium priority internal audit recommendations.

The Committee had the opportunity to ask questions and in doing so the reporting timeline was discussed and confirmed.

The Committee had the opportunity to consider the report.

Resolved:

That the Audit Committee noted the work completed to date on the internal audit Q4 report – 1st January to 31st March 2022.

12. AUDIT COMMITTEE REPORT - IA OPINION 2021-22

The Head of Internal Audit introduced the report. She outlined the progress against internal audit recommendations and work completed on the Internal Audit Plan 2021-22.

The Chair noted that the work completed by the internal audit team has been very good. He gave thanks to the Head of Internal Audit on behalf of the committee.

Councillor Prager said that often Members hear the areas for improvement and therefore it was important to pay attention to the good work that had been carried out and documented in the report.

The Committee had the opportunity to consider the report.

Resolved:

That the Committee noted the contents of the Annual Internal Audit Opinion 2021- 22

13. INTERNAL AUDIT & CAFT PLAN 2022 - 23

The Executive Director of Assurance introduced the report and gave an overview of appendix A.

The Committee had the opportunity to consider the report.

Resolved:

That the Committee approved the Internal Audit and CAFT Annual Plan for 2022- 23 as highlighted in appendix A

14. CORPORATE ANTI-FRAUD TEAM (CAFT)

The Assistant Director for Counter Fraud, Community Safety & Protection introduced the report. He gave an outline for the period 1st April 2021 to 31st March 2022.

Councillor Grover noted that there may be economic volatility and sought assurance that the CAFT team were able to respond to fraudulent activity as it occurred. The Executive Director of Assurance said that there were internal controls and a risk based CAFT plan. She added that Officers were able to proactively work in collaboration with other services to implement robust plans across the organisation.

The Committee had the opportunity to consider the report.

Resolved:

That the work of the Corporate Anti-Fraud Team referred to in the CAFT Annual Report for 2021-22 is acknowledged.

15. WORK PROGRAMME 2022-23

The Chair note the need of an additional meeting in September.

Resolved:

That the Work Programme be noted

That the attending Governance Officer be instructed to confirm an additional meeting in September.

16. ANY ITEM(S) THE CHAIRMAN DECIDES ARE URGENT

None.

The meeting finished at 20:18