

**Minutes of the Meeting of the AUDIT AND SCRUTINY COMMITTEE held on 7 April 2022**

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**PRESENT -**

Councillor Steve Bridger (Chair); Councillor Nigel Collin (Vice-Chair); Councillors Arthur Abdulin, Liz Frost, Rob Geleit, David Gulland and Phil Neale

In Attendance:

Absent: Councillor Previn Jagutpal, Councillor Alan Sursham and Councillor Chris Webb

Officers present: Jackie King (Director of Corporate Services), Gillian McTaggart (Head of Corporate Assurance), Brendan Bradley (Head of Finance), Will Mace (Business Assurance Manager), Oliver Nelson (Public Protection Manager), Neil Pitman (Head of Southern Internal Audit Partnership), Natalie Jerams (Assistant Head of Partnership) and Stephanie Gray (Senior Democratic Services Officer)

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**36 QUESTION TIME**

No questions were asked or had been submitted by members of the public.

**37 DECLARATIONS OF INTEREST**

No declarations of interest were made in relation to items of business to be discussed at the meeting.

**38 MINUTES OF THE PREVIOUS MEETING**

The Minutes of the previous meeting of the Audit, Crime & Disorder and Scrutiny Committee held on 3 February 2022 were agreed as a true record and signed by the Chair.

**39 COMMUNITY SAFETY PARTNERSHIP - ANNUAL REVIEW**

The Committee received a report fulfilling the statutory requirement to scrutinise the work of the Community Safety Partnership (CSP), in 2021-2022.

The Committee considered the following matters:

- a) **Representation of housing associations:** it was noted that Roseberry Housing Association is represented on the CSP due to shared strategic

interests. Other housing associations are represented on the Joint Action Groups.

- b) **Reporting methodology:** it was agreed that a more specific measurement system would be included in the report in future so as to enable a more accurate comparison of year-on-year performance against indicators.

Following consideration, it was resolved:

- (1) To note the work of the CSP.**

#### **40 EXTERNAL AUDIT PLAN**

The Committee received a report presenting the External Audit Plan for 2021/22. In accordance with audit regulations, these items must be presented to Committee.

The following matters were considered by the Committee:

- a) **Pension fund figures from Surrey County Council Pension Fund:** the external auditor explained that this is a risk assessment exercise, not dissimilar to a letter of representation. The audit of the Surrey Pension Fund is worked at a much higher materiality value, than the EEBC audit, and the external auditors are required by the regulator to examine pension fund figures.
- b) **Penultimate year of audit contract:** even though this year is the penultimate year of the audit contract, it is Grant Thornton's current intention to bid for future PSAA contracts
- c) **IT strategy:** it was confirmed that the audit work conducted by Grant Thornton, is a distinctly different set of work to the Council's own IT Strategy setting process. Grant Thornton audits the financial transactions relating to the IT system, and whether internal controls are sufficient to provide assurance that the Council's accounts present a true and fair view for financial reporting purposes.

Following consideration, it was resolved to:

- (1) Receive the External Audit Plan for 2021/22; and**
- (2) Approve the management responses to Grant Thornton's enquiries, as set out in Appendix 2 to the report.**

**41 INTERNAL AUDIT PROGRESS REPORT 2021-2022**

The Committee received a report summarising progress against the Internal Audit Plan 2021-2022.

The following matters were considered by the Committee:

- a) **Adjustment to the Internal Audit Plan:** the internal auditor confirmed that two sets of work have to be performed, in relation to the COVID-19 Local Government Compensation Scheme, and the Compliance and Enforcement Grant.
- b) **Revision of Due Dates:** members expressed concern that in some instances, the revised due dates for management action were 2 years later than the original due dates, and sought assurance that these actions would indeed be taken. The Internal Auditor assured members that the outstanding matters would continue to be monitored, and the Business Assurance Manager added that it was expected that all of these items would be completed by the revised due dates.

Following consideration, it was resolved to:

- (1) Note the internal audit progress report from Southern Internal Audit Partnership attached at Appendix 1 to the report.**

**42 INTERNAL AUDIT PLAN 2022-2023 & INTERNAL AUDIT CHARTER**

This report introduces the Internal Audit Plan and Charter for 2022-2023.

The following matters were considered by the Committee:

- a) **Value for Money Improvements:** a member sought clarity on whether or not it was part of the remit of the internal auditors, to assist EEBC in identifying these. The internal auditor pointed out that part of their work was to look for duplications or inefficiencies, and to highlight these to management. Observations are also made by the internal auditors under the heading "Added Value" in the audit report. Management may wish to consider these observations.
- b) **Amount of Plan Days:** the internal auditor remarked that year on year, the amount of plan days had been kept consistent at 199 days. If additional work is needed, this will be done at no additional charge to EEBC, including the identification of any additional risks that would need reviewing.

Following consideration, it was resolved to:

- (1) endorse the Internal Audit Plan 2022-2023 as set out at Appendix 1 to the report.**

- (2) approve the Internal Audit Charter 2022-2023 as set out in Appendix 2 to the report.**

**43 ANNUAL REPORT OF THE AUDIT & SCRUTINY COMMITTEE**

This report presents the Annual Report of the Audit, Crime & Disorder and Scrutiny Committee for 2021-2022.

The following matter was considered by the committee:

- a) **Work undertaken by Surrey Police within the Borough:** it was noted that of the four matters that had been raised, 2 of these were similar in that they related to resources.

Following consideration, it was resolved to:

- (1) Approve the Annual Report 2021-2022 attached at Appendix 1 to the report and to present the Annual Report to the next meeting of Council.**

**44 FOUR YEAR PLAN: PERFORMANCE REPORT 2021-2022**

The Committee received a report which provided an update on the objectives and key performance indicators (KPI's) from the Annual Plan for 2021- 2022.

Following consideration, it was resolved to:

- (1) Note the key objectives and KPI's for 2021-2022 as set out in Appendix 1 to the report.**
- (2) Note the update on those targets currently shown as Red and Amber as set out in Appendix 2 to the report and action to be taken.**

**45 COMMITTEE WORK PROGRAMME 2022-2023**

The Committee received a report presenting the work programme for 2022-2023.

The following matter was considered by the Committee:

- a) **Scrutiny of the 4-year ICT project:** it was agreed that the 4-year ICT project will be added to the work programme, to enable the Committee to fulfil its scrutiny role in this regard.

Following consideration, it was resolved to:

- (1) Note and agree the on-going work programme for 2022-2023 as presented in Section 2 of the report.**

*The meeting began at 7.30 pm and ended at 8.56 pm*

COUNCILLOR STEVE BRIDGER (CHAIR)