



## Audit and Governance Committee minutes

Minutes of the meeting of the Audit and Governance Committee held on Wednesday 29 September 2021 in The Oculus, Buckinghamshire Council, Gatehouse Road, Aylesbury HP19 8FF, commencing at 10.00 am and concluding at 11.44 am.

### Members present

D Anthony, R Carington, A Christensen, T Dixon, M Dormer, D Goss, M Hussain and S Rouse (in the chair).

### Apologies

R Newcombe, L Clarke OBE, C Etholen and N Thomas.

### Agenda Item

#### 1 Election of chairman

It was proposed by Councillor R Carington, seconded by Councillor D Anthony, and

#### **Resolved:**

that Councillor S Rouse be elected Chairman of the Audit and Governance Committee for the duration of the meeting.

#### 2 Declarations of interest

None.

#### 3 Minutes

#### **Resolved:**

the minutes of the meeting held on 28 July 2021 were agreed as correct record.

#### 4 Action log

An update was given by the Section 151 Officer on the outstanding action on the log. Members were advised that Public Sector Audit Appointments (PSAA) had made contact about the matter, and had set out next steps for the council. The PSAA were speaking to the audit company in question; there was no specific timeline on a PSAA

response. It was noted that other local authorities were experiencing the same issue.

## **5 Full Council Motion – Climate Change Risk Management**

A motion relating to climate change and risk was tabled by Councillor E Gemmell at the Full Council meeting 15 September 2021, which was then referred to the Audit and Governance Committee for response. Due to the short time frame between the Full Council and Audit and Governance Committee meetings in September, it was suggested a report be brought back to the committee at their meeting 30 November.

### **Resolved:**

to commission a report from the Head of Business Assurance (& Chief Auditor).

## **6 Pension Fund Statement of Accounts 2020/2021 and Audit Findings**

Members received a report on the Pension Fund Statement of Accounts and audit progress and findings at appendices 1 and 2 respectively. Member were advised that Note 20 at appendix 1 (page 58) was incomplete due to an evaluation from an external company not being received. However, this information would be added in once made available, and would not impact the overall statements.

It was noted that the pension fund audit had gone smoothly. In relation to the main accounts, the aim was to have these presented at the 30 November Audit and Governance Committee meeting. However, members noted that there were staffing issues for the council, and that the accounts would be presented at the January 2022 meeting if the November deadline was not possible. It was also noted that, if this year's accounts were delayed, this would have no impact on next year's accounts.

### **Resolved:**

1. to note the audit progress and findings report from Grant Thornton (Appendix 2).
2. to authorise the Service Director – Corporate Finance & Section 151 Officer, following consultation with the chairman, to make any final amendments to the accounts arising from outstanding audit work prior to the approval of the accounts by the auditor.

## **7 21/22 Business Assurance Strategy Update**

Members received a report on the 2021/22 Business Assurance Strategy, including progress against the Internal Audit Plan. The following key points were highlighted:

- A written response would be provided to Councillor A Christensen to give context to the figure 13 described for phishing scams or attempts.

- The work on Client Transport was praised as good practice, and it was noted that this good practice could be rolled out as part of a wider assurance framework piece of work.

**Resolved:**

that the report be noted.

**8 Risk Management Group Update**

The report provided members with an update on the Risk Management Group (RMG) meetings held on 6 and 20 September 2021, and the key risk themes presented at those meetings. At the 6 September meeting, members considered the Children's and Deputy Chief Executive directorate's risk registers. The strategic and fraud risk registers were considered at the 20 September meeting.

**Resolved:**

that the report be noted.

**9 Work Programme**

**Resolved:**

that the work programme be noted.

**10 Exclusion of the public**

A query was raised as to whether agenda item 11 should be taken in confidential session. The Chairman explained the confidential nature of some of the audit information contained within the Internal Audit Report. Members, by show of hands, voted unanimously to exclude members of the public for the following items of business.

**Resolved:**

that under Section 100(A)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following item(s) of business on the grounds that it involves the likely disclosure of exempt information as defined in Part I of Schedule 12A of the Act.

*Paragraph 3 Information relating to the financial or business affairs of any particular persons (including the authority holding that information).*

**11 21/22 Business Assurance Strategy Update: Completed Audits and Audit Actions Summary Report**

Members received an overview of the internal audits that had been completed and

progress against the audit management actions by each directorate.

**Resolved:**

that the report be noted.

**12 External Review by Financial Reporting Council of 2020/2021 Buckinghamshire Council Audit**

Members considered a report on the outcomes of the Audit Quality Review (AQR) undertaken by the Financial Reporting Council of Grant Thornton's audit of both the Buckinghamshire Pension Fund and Buckinghamshire County Council's financial statements for 2020/ 21.

**Resolved:**

that the report be noted.