

At a meeting of the West London Waste Authority - Audit Committee held on Friday 20 January 2023 at 10.00 am at the Meeting Room 3, Fourth Floor - Harrow Council Hub.

Present:

Councillor Deirdre Costigan, Councillor Katherine Dunne, Councillor Eddie Lavery, Councillor Anjana Patel, Councillor Krupa Sheth and Councillor Julia Neden Watts

Robin Pritchard – Independent Member

1. Apologies for absence

There were no apologies of absence.

2. Declarations of interest

RESOLVED: To note that there were no declarations of interests made by Members.

3. Minutes of the meeting held on 24 June 2022

RESOLVED: That the minutes of the meeting held on 24 June 2022 be taken as read and signed as a correct record.

4. Internal Audit HR and Payroll

Members received a report which set out details of an audit undertaken as part of the Authority's 2022/23 Internal Audit Plan.

Mike Pinder, Internal Auditor, outlined the content of the report which explained that the purpose of the audit was to review the robustness of the Authority's controls in place in relation to Human Resources and Payroll processes.

Whilst recognising that it was clear that there had been no authorised payments made, a Member questioned what checks were in place and sought clarification on the £5,000 payment request and completion of Disclosure Barring Service (DBS) checks. Mr Pinder advised that whilst some payment forms had been sent by HR to Payroll without the necessary manager authorisation the Payroll team had been diligent and spotted the error and stopped payment being made. In terms of DBS checks, Members were advised that there was a new provider and that all employees would be checked under the new system by the end of March 2023.

In response to a question about the review of policies and procedures, the Internal Auditor advised that this ideally should be done on an annual basis and also if there was a change in legislation. It was good practice to carry out such reviews.

Jay Patel, Finance Director, advised the Committee that in terms of reported gaps in the HR recruitment process whilst it had taken a few months controls were now in place.

RESOLVED: That the report be noted.

5. Internal Audit Abbey Road

Members received a report which set out details of an audit undertaken to review the robustness of the Authority's controls in place in relation to the Abbey Road processes with a focus on Administration and Asset Management.

The Independent Member suggested that there needed to be discussions between the officers and the Internal Auditor about some of the terminology as there appeared to be a disparity as to what was 'high risk' in both this and the previous report. Mike Pinder, Internal Auditor indicated that whilst he would not wish to have separate definitions he would discuss this with the Authority's Finance Director.

RESOLVED: That the report be noted.

6. External Audit Update

The Committee received a report which provided an update on the external audit arrangements. Andrew Brittain and Larisa Midoni, Ernst Young, were in attendance via MS Teams.

Jay Patel, Finance Director, introduced the report and advised that it was now expected that the external audit would be completed in March 2023 and he also provided an update on the issue of audit fees. He added that KPMG would be the Authority's auditors for the 5 year accounts from 2023/24 and would present their audit plans to a future meeting.

In response to a question from the Treasurer, Andrew Brittain explained that the delay in the completion of the audit was due to a combination of factors and constraints across the sector. There were delays in the 2021/22 audit which had had a knock on impact on 2022/23 but he advised that there had been substantial investment in resources to resolve this issue prior to the hand over to KPMG.

RESOLVED: That the report be noted.

7. Risk Register

The Committee received a report which provided the Authority's updated Risk Register.

Jay Patel, Finance Director, introduced the report and highlighted the key points.

RESOLVED: That the content of the Risk Register, set out in Appendix 2 to the officer report, be noted.

The meeting finished at 10.28 am.

The minute taker at this meeting was Alison Atherton.