

GOVERNANCE, AUDIT, RISK MANAGEMENT AND STANDARDS COMMITTEE MINUTES

5 DECEMBER 2018

Chair: * Councillor David Perry

Councillors: * Ghazanfar Ali * Maxine Henson
* Peymana Assad * Pritesh Patel (1)
* Philip Benjamin * Kanti Rabadia

* Denotes Member present
(1) Denotes category of Reserve Member

RECOMMENDED ITEM

31. Audit Committee Review

The Committee received a report which outlined the draft findings and recommendations of the Internal Audit review of the Audit Committee as agreed as part of the 2018/19 Internal Audit Plan.

The Head of Internal Audit and Corporate Anti-Fraud introduced the report and informed the Committee that the draft Internal Audit report was largely based on the evidence based self-assessment undertaken by the Committee against the CIPFA: Audit Committees: Practical Guidance for Local Authorities and Police, the responses to which were contained at Appendix B to the report.

In response to a comment that, as the self-assessment was questionnaire based, there was insufficient background information, the Head of Internal Audit and Corporate Anti-Fraud stated that consideration could be given to a workshop or training session prior to a future questionnaire.

Members indicated that they would wish to add more detailed information into the action plan as it progressed.

In response to questions, the Committee was informed that:

- the final report would include the agreed actions together with the implementation date and the responsible officer. The assurance rating was a professional opinion based on a formula;
- the proposed submission of an annual report to Council would enable the key areas where the Committee should be held to account to be addressed and for its performance to be reviewed on a regular basis.

The Head of Internal Audit and Corporate Anti-Fraud stated that revised terms of reference were submitted as part of the review as the current ones did not clearly set out the purpose of the committee in accordance with CIPFA's 2018 Position Statement nor clearly reflect the Committee's current role.

Resolved to RECOMMEND: (to Council)

That the revised Terms of Reference as attached be approved.

RESOLVED: That the recommendations in the draft Internal Audit report be agreed.