

At a meeting of the West London Waste Authority - Audit Committee held on Friday 19 January 2024 at 10.00 am at the The Auditorium - Harrow Council Hub, Kenmore Avenue, Harrow, HA3 8LU.

**Present:**

Councillor Deirdre Costigan (Chair)

Councillor Stephen Greek, Councillor Guy Lambert, Councillor Eddie Lavery and Councillor Julia Neden Watts

Robin Pritchard (Independent Person)

**8. Apologies for absence**

There were no apologies for absence.

**9. Election of Chair for the meeting.**

**RESOLVED:** That Councillor Deirdre Costigan be elected as Chair of the meeting.

**10. Declarations of interest**

**RESOLVED:** To note that the following interests were declared:

Robin Pritchard, Independent Member, declared an interest in all items in that he had been appointed as Non-Executive Director of Bristol Waste Authority and was the Chair of Midland Metro Audit Committee. He would remain in the room whilst the reports were considered.

**11. Minutes of the meeting held on 23 June 2023**

**RESOLVED:** That the minutes of the meeting held on 23 June 2023 be taken as read and signed as a correct record.

**12. Internal Audit Report 2023/24 - Income Audit**

Members received the Internal Audit Report 2023/24 in relation to Income Audit.

Mike Pinder, Internal Auditor, outlined the content of the report which explained that the audit had been undertaken as part of the Authority's 2023/24 Internal Audit Plan and reviewed the robustness of the controls in place in relation to income.

Robin Pritchard, Independent Member, sought clarification in terms of income from recyclable materials and Mr Pinder undertook to provide the Committee with details on this.

**RESOLVED:** That the report be noted.

**13. WLWA Auditor's Annual Report**

Members received External Auditor's Annual Report for the year ended March 2022.

Andrew Brittain, Ernst & Young (EY), introduced the report and advised that the focus had been the completion of the audit.

**RESOLVED:** That the report be noted.

#### **14. Audit Planning Report**

Members received the Audit Planning Report for the year ended 31 March 2023.

Andrew Brittain (EY) introduced the report and explained that it should be read in conjunction with the audit results report which had been circulated separately to Members. He advised that the 2022/23 report highlighted risks and what work EY had done in relation to those risks to gain assurance. There were a couple of outstanding items to complete however he confirmed that there would be an unqualified opinion on the financial statements and value for money conclusion.

In response to a question from a Member as to whether PPP was assessed in terms of risk, Mr Brittain advised that the auditors looked at the valuation of the liability and the assumptions that underpinned that but there would be judgement and estimation within that.

The Independent Member questioned why the Authority's use of IT was in the category stated in the report. Andrew Brittain advised that with the introduction ISA315, there were a number of additional rules all auditors would have to follow.

**RESOLVED:** That the report be noted.

#### **15. Final 2022-23 Statement of Accounts**

Members received a report which provided the 2022/23 Statement of Accounts for approval.

Sapna Dhanani introduced the report and explained that there had been a number of formatting corrections since the publication of the papers.

**RESOLVED:** That the 2022/23 financial statements attached at Appendix 1 to the report be approved.

#### **16. 2023-24 External Audit - KPMG**

The Committee welcomed Jessica Hargreaves and Mark Twyford, KPMG, to the meeting.

Jessica Hargreaves explained that until the completion of the 2022/23 audit being undertaken by EY, KPMG as the Authority's new auditors were restricted in the work they could do. The intention was to submit their audit plan to the next meeting of the Committee and Mark Twyford advised that he had been working with the Finance Manager and her team.

#### **17. Audit Committee - Terms of Reference**

The Committee received a report which set out proposed amendments to their terms of reference.

Sapna Dhanani, Finance Manager, outlined the key changes proposed in line with CIPFA's guidance and advised that these would be subject to the approval of the Authority.

**RESOLVED:** That the proposed changes to the Audit Committee's Terms of Reference be noted and recommended to the Authority for adoption.

**18. Risk Register**

The Committee received the Authority's updated risk register.

**RESOLVED:** That the content of the Risk Register, as attached at Appendix 1 to the report, be noted.

**The meeting finished at 10.25 am.**

The minute taker at this meeting was Alison Atherton.