

AUDIT PANEL

14 November 2019

Present: Councillors Ricci (Chair), Cartey, Dickinson, J Fitzpatrick and Ryan

In Attendance:	Kathy Roe	Director of Finance
	Sandra Stewart	Director of Governance and Pensions
	Tom Wilkinson	Assistant Director of Finance
	Wendy Poole	Head of Risk Management and Audit Services
	Karen Murray	Mazars
	Stephen Nixon	Mazars
	Lorraine Cox	STAR Procurement
	Nichola Cooke	STAR Procurement

Apologies for Absence: Councillors Fairfoull and Kitchen

20 DECLARATIONS OF INTEREST

There were no declarations of interest.

21 MINUTES

Consideration was given to the minutes of the meeting of the Audit Panel held on 29 July 2019.

RESOLVED

That with the amendment stated above the minutes of the meeting of the Audit Panel held on 4 June 2019 be approved as a correct record.

22 ANNUAL AUDIT LETTER 2018/19 AND EXTERNAL AUDIT PROGRESS REPORT

The Director of Finance submitted the Annual Audit Letter summarising the work undertaken by Mazars LLP as the External Auditor for Tameside Metropolitan Borough Council for the year ended 31 March 2019. A progress report was also submitted, which summarised the work undertaken and conclusions formed in respect of the annual financial statements and value for money.

The report further provided the Panel with an update on progress in delivering responsibilities as external auditors in respect of the 2019/20 financial year, including:

- The audit of the financial statements;
- Reporting on other information published with the financial statements;
- Reporting on the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources (the value for money conclusion); and
- Reporting to the National Audit Office on the Council's Whole of Government Accounts return.

The report also sought to highlight key emerging national issues and developments.

RESOLVED

That the Annual Audit Letter and Audit Progress report be noted.

23 CORPORATE RISK REGISTER

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services, presenting the Corporate Risk Register, a copy of which, was appended to the report.

RESOLVED

That the Corporate Risk Register be approved and the development work detailed in the report be noted.

24 ANNUAL GOVERNANCE STATEMENT 2018/19 – IMPROVEMENT PLAN PROGRESS UPDATE

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services, which presented the Annual Governance Statement 2018/19 – Improvement Plan Progress report.

The Annual Governance Statement gave details of:

- Scope of Responsibility;
- The Purpose of the Governance Framework;
- Review of Effectiveness;
- Level of Assurance; and
- Conclusion and Signatures.

The Annual Governance Statement further identified a number of areas for development, which were appended to the statement in a development plan. Addressing the issues identified would further enhance the governance framework in place for the Council. A progress report against each development as at October 2019 was provided in an appendix to the report, which confirmed that work was progressing in all areas.

RESOLVED

That the content of the report and Annual Governance Statement 2018/19 – Improvement Plan Progress Report, be noted.

25 PROCUREMENT UPDATE

A report was submitted by the Director of Finance and a presentation delivered by Director of STAR Procurement, outlining the performance on local spend for the financial year 2018/19 and provided an overview and update on the impact of the Social Value Portal being used by STAR since April 2019. It further provided an update of outputs as at Quarter 2 of 2019/20 on performance and compliance.

RESOLVED

That the content of the report and presentation be noted.

26. RISK MANAGEMENT AND AUDIT SERVICES PROGRESS REPORT – APRIL TO SEPTEMBER 2019

Consideration was given to a report of the Director of Finance / Head of Risk Management and Audit Services advising Members of the work undertaken by the Risk Management and Audit Service between April and September 2019.

It was reported that, during the first half of the year, 7 final reports were issued in relation to systems and risk based audits, the results of which were summarised in the report. In addition to final reports issued, 7 draft reports (3 Audits and 4 Control reports) had been issued for management review and responses to these would be reported to the Panel in due course.

Several pieces of work had also been undertaken in the period, in the following areas:

- Investigation Control reports and follow-ups;
- Audit of Accounts;
- Grant Assurance work;
- Assurance checks in relation to Bank Holiday Pay;
- Deferred Payment Scheme Reconciliation Exercise;
- Assurance Work in relation to Pension Fund Data Collection System;
- New System Sign Offs; and
- Assurance work in relation to Payroll (iTrent) Self Service.

1 Final Audit report in relation to schools was issued during Quarter 2, the results of which were summarised in the report.

The number of cases of fraud, irregularity and whistle-blowing investigated during the period was also summarised in the report.

Details of requests received by the National Anti-Fraud Network were also detailed.

RESOLVED

That the content of the report and the performance of the Service Unit for the period April to September 2019 be noted.

27 URGENT ITEMS

The Chair reported that there were no urgent items received for consideration at this meeting.

CHAIR