



Minutes

Audit Committee

Date: 28 January 2022

Time: 10:30

Venue: Function Room, FSHQ

Present: Councillor K Renshaw (in the Chair), D Hall, J Illingworth, F Shaheen (as sub for S Tulley) and J Sunderland (as sub for R Downes)

In Attendance: Caroline Jamieson – Deloittes (external audit). P Hewitson – Deloittes (external audit), S Straker - Kirklees KMC (internal audit)

Apologies: Councillor R Downes, S Tulley

24 Minutes of last meeting held on 22 October 2021

RESOLVED

That the Minutes of the meeting held on 22 October 2021 be signed by the Chair as a correct record.

25 Matters arising

None

26 Urgent items

None

27 Admission of the public

That the public and press be excluded from the meeting during consideration of the item of business specified below as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that if members of the public were present during this item, there would be disclosure to them of exempt information of the descriptions specified.

AGENDA ITEM NO.	TITLE OF REPORT	MINUTE NUMBER (to be added)	Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972
E8	Risk Management and Business Continuity Annual Report	31	Paragraph 3 – financial or business affairs

28 Declarations of interest

There were no declarations of disclosable pecuniary interest made in any matter under consideration at the meeting.

29 Internal Audit Quarterly Review

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period October to December 2021. Members were informed that in the period October to December, three audits have been completed (Stores, HR & Rostering IT Systems Implementation and Vehicle Accident Risk) all of which received a substantial assurance opinion. To date eight of the thirteen planned audits have been completed with the remaining five scheduled for the remaining quarter of 2021/22 and there were no anticipated issues with meeting the March deadline.

Members raised a concern regarding the expected cuts to funding in respect of the Risk Management Matrix and requested details of the decision process used to create the Audit Plan.

RESOLVED

That the Internal Audit Quarterly report be noted

30 Statement of Accounts

The Chief Finance and Procurement Officer submitted the draft Statement of Accounts 2020 – 21 for approval. The statement summarised the Authority's transactions and its position for the financial year to 31 March 2021. The report identified 3 areas at significant risk; Property Valuation, Completeness of Expenditure and Management Override of Controls but concluded that there was nothing requiring urgent statutory action.

The appendix to the report identified 7 unadjusted misstatements but it was confirmed that these were all very minor and would not prevent the Auditor signing off the accounts as they are immaterial, and the financial statement presented is a true and fair view.

Members requested clarification of the Value for Money element of the report and noted that property valuations fluctuate.

RESOLVED

- a) That the unadjusted misstatements are not adjusted
- b) That the Statement of Accounts 2020 – 21 be approved

31 Risk Management and Business Continuity Annual Report

This item was considered exempt information under Schedule 12A (1) of the Local Government Act 1972 Paragraph 3 – Financial or Business Affairs.

Members considered a report submitted by the Chief Employment Services Officer which presented the current Risk Management Matrix for approval.

Members requested confirmation that risks were being managed with particular regard to the Grenfell Tower incident, climate change, the energy crisis and Brexit. It was further confirmed that a separate internal risk register was being created for the FSHQ Redevelopment Project which will be reported back to a future Audit Committee.

RESOLVED

That the report is note and the Risk Management Matrix is approved.

Chair