



GREAT YARMOUTH
BOROUGH COUNCIL

Audit, Risk and Standards Committee

Minutes

Monday, 17 July 2023 at 10:00

PRESENT:

Councillor Graham Carpenter (Chair)

Councillor Antony Capewell

Councillor Noel Galer

Councillor Jennifer Newcombe

Councillor Katy Stenhouse

Councillor Trevor Wainwright

Also in attendance at the above meeting were:

Ms K Sly (Finance Director), Mrs F Haywood (Head of Internal Audit), Ms L Snow (Financial Services Manager), Ms K Bate (Corporate Risk Manager)

1 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor Lawn.

2 DECLARATIONS OF INTEREST

There were no declarations of interest declared at the meeting.

3 MINUTES

The minutes of the meeting held on the 6 March 2023 were confirmed.

4 MATTERS ARISING

The Chair requested that those present was amended to show substitutions.

5 INTERNAL AUDIT PROGRESS UPDATE

The Committee received and considered the report from the Head of Internal Audit.

The Head of Internal Audit reported progress made between 18 January to 16 June 2023 in relation to the delivery of the revised Annual Internal Audit Plan for 2022/2023.

The Head of Internal Audit reported that GY2301 Corporate Governance and GY2311 Development Control have been deferred to 2023/2024.

The Head of Internal Audit also reported that the audit of Procurement and Contract Management has been drafted but is yet to be issued for management comment and a limited assurance grading is indicated.

Councillor Wainwright stated that major issues had been identified with the procurement of Beach Huts and the Market place and understood that the procurement service was currently being delivered by a Breckland Council consortium.

The Chairman asked how long there had been procurement issues at the Council. The Head of Internal Audit reported that the last audit of this area was undertaken during the Covid-19 Pandemic. Since then, a review had not been undertaken. The Council had been part of the procurement consortium for around 18 months.

The Head of Internal Audit advised that testing on GY2222 Housing Compliance and GY2223 Housing Voids would be reperformed outside of the typical follow up process to provide assurance that recommendations had been completed.

The Chairman commented on outstanding risks from 2019/20 and 2021/22 and was advised by the Head of Internal Audit that all outstanding risks are tracked until they are completed.

RESOLVED:-

That the Committee

(1) noted the progress update relating to the Internal Audit Plan for 2022/23

(2) noted the update on the Council's implementation of internal audit recommendations.

6 ANNUAL REPORT AND OPINION 2022-2023

The Committee received and considered the report from the Head of Internal Audit.

The Head of Internal Audit reported that the overall opinion in relation to the framework of governance, risk management and control for areas reviewed during 2022/23 at Great Yarmouth Borough Council is Limited.

The majority of the areas reviewed across the Council's governance, risk management and control framework in 2022/23 have been given a positive assurance grading.

However, a limited assurance opinion has been provided covering governance, risk management and control overall for the year ending 31 March 2023. This opinion had been given with respect to the Council's Housing Service challenges and due to the concerns indicated regarding procurement compliance. Whilst progress against an improved position on housing compliance had been observed, the Internal Audit team would be required to re-perform testing of these areas to obtain independent assurance that the risks identified had been resolved. The Head of Internal Audit recommended that any issues remaining on 31 March 2023 were referenced within the Council's Annual Governance Statement. These could be found at section 3.5 of her report.

In addition to the opinion expressed, the Head of Internal Audit also provided the overall performance position for the Internal Audit Service. Improvements to the timeliness of reporting internal audit work was highlighted as an area of improvement.

RESOLVED:-

That the Committee

(1) received and considered the contents of the Annual Report and Opinion of the Head of Internal Audit for 2022/23.

(2) noted the opinion given in relation to the framework of governance, risk management and controls for the year ended 31 March 2023

(3) noted that the opinions expressed, together with any significant matters arising from the internal audit work and contained within this report, should also be given due consideration when developing the Annual Governance Statement for 2022/23.

(4) noted the conclusion of the review of the effectiveness of internal audit.

7 CORPORATE RISK REGISTER

The Committee received and considered the report from the Corporate Risk Officer.

The Corporate Risk Officer reported that the Corporate Risk Register was last reviewed by the Management Team in June 2023.

The risk matrix showed how the risks identified in the Corporate Register were distributed. There were currently 28 risks included on the Corporate Risk Register. The risks considered to be outside the Council's risk appetite had action plans in place to mitigate or reduce the risk. The risks that fell within the risk appetite or were deemed acceptable risks, have action plans in place to reduce the risk further.

Since presenting the Corporate Risk Register to the Audit and Risk Committee in January 2023:

Two Risks have been added to the register:

23 - Breach of Cabinet System

25 – Management and Monitoring of Subsidiary Companies

Two Risks have been removed from the register:

Emergence of a new strain of COVID

Creation of Local Authority Subsidiary Company for Operational Services

- Great Yarmouth Services Limited.

RESOLVED:-

That the Committee reviewed the Corporate Risk Register.

8 CODE OF CORPORATE GOVERNANCE

The Committee received and considered the report from the Corporate Risk Officer.

The Corporate Risk officer reported that Code of Corporate Governance showed that there is a high degree of compliance with the principles and sub-principles.

RESOLVED:-

That the Committee approved the updated Code of Corporate Governance.

9 ANNUAL REPORT ON RISK MANAGEMENT ARRANGEMENTS 2022-23

This item has been deferred.

10 ANY OTHER BUSINESS

There was no other business discussed at the meeting.

The meeting ended at: 10:35