



**GREAT YARMOUTH**  
BOROUGH COUNCIL

# **Audit and Risk Committee**

## **Minutes**

Monday, 07 March 2022 at 10:00

### **PRESENT:-**

Councillor Flaxman-Taylor (in the Chair); Councillors Galer & Wainwright.

Councillor Mogford attended as a substitute for Councillor Freeman.

Ms K Sly (Finance Director), Ms F Haywood (Head of Internal Audit) & Mrs C Webb (Executive Services Officer).

### **1 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors Freeman & A Wright.

### **2 DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **3 MINUTES**

The minutes of the meeting held on 6 December 2021 were confirmed.

#### **4 MATTERS ARISING**

The Chairman reported that there were no matters arising from the above minutes which were not covered elsewhere on the agenda.

#### **5 WORK PROGRAMME**

The Committee received and considered the Work Programme.

The Finance Director informed the Committee that the Final Statement of Accounts 2020/21 scheduled for the July Committee might need to be put back to the next meeting in order for the Committee to sign them off. However, if this was the case, a draft statement of accounts would be presented to the Committee for information.

RESOLVED:-

That the Committee note the Work Programme.

#### **6 PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY**

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

The Head of Internal Audit reported progress made between 26 November 2021 to 25 February 2022 in relation to the delivery of the revised Annual Internal Audit Plan for 2021/22.

The Head of Internal Audit reported that there had been three amendments made to the Internal Audit Plan since it had been approved in June 2021. Internal Audit had been instructed to carry out a formal investigation in relation to Health & Safety hazards as highlighted by the Chief Executive Officer in December 2021.

Councillor Wainwright asked who was ultimately responsible for this serious Health & Safety issue. The Head of Internal Audit reported that it had been recommended that the Council carried out regular estate inspections to identify any other significant H & S concerns and that further work was done to establish whether all issues and repair raised via the Love Clean Streets App were received and responded to by GYN.

The Chairman reported that valuable lessons had been learnt and moving forwards to ensure that this did not happen again.

The Head of Internal Audit highlighted that an assessment of counter fraud and corruption risks would be undertaken, with the Committee informed of the outcomes and an action plan put in place to respond to the risks identified. The Head of Internal Audit reported that a piece of work had been carried out across the Consortium and

this issues affected all local authorities and not just Great Yarmouth. The Head of Internal Audit reported that she would provide regular updates to the Committee subsidised with regular follow-up reports.

RESOLVED:-

That the Committee receive and note the progress being delivered against the Internal Audit Plan for 2021/22.

## **7 REPORT ON THE STATUS OF AUDIT RECOMMENDATIONS**

The Committee received and considered the report from the Internal Audit Manager.

The Head of Internal Audit gave an update on management implementation of agreed audit recommendations. The Head of Internal Audit highlighted the salient areas of the report which formed part of the overall reporting requirements to assist the Council in discharging the responsibilities in relation to its Internal Audit Service, and to ensure that a process was in place to ensure that sufficient action was being taken by management to implement recommendations, or that senior management had accepted the risk of not taking action.

The Head of Internal Audit referred to page 34 of the agenda report; GY1901 Corporate Governance, recommendation 8; a review of off-site paper storage arrangements is undertaken to ensure they are GDPR compliant, and informed the Committee that although the due-date had been revised 7 times, the recommendation was not high priority and was a compliance issue which had been hindered by staff resourcing issues but now that agile working arrangements had been introduced it was hoped that this could be recommenced. The storage of these papers would be subject to the Council's Retention Policy and would involve the safe removal of confidential waste.

RESOLVED:-

That the Committee receives and notes the current position in relation to the implementation of agreed audit recommendations.

## **8 STRATEGIC AND ANNUAL INTERNAL AUDIT PLANS**

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

The Head of Internal Audit informed Committee that the report provided an overview of the stages followed prior to the formulation of the Strategic Internal Audit Plan for 2022/23 to 2025/26 and the Annual Internal Audit Plan for 2022/23. The Annual Internal Audit Plan would then serve as the work programme for the Council's Internal Audit Services Contractor; TIAA Ltd. It would also provide the basis for the Annual Audit Opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

RESOLVED:-

That the Committee notes and approves:-

- (a) The Internal Audit Strategy,
- (b) The Strategic Internal Audit Plans 2022/23 to 2025/26; and
- (c) The Annual Internal Audit Plan 2022/23.

## **9 ACTION PLAN UPDATE - ANNUAL GOVERNANCE STATEMENT 2020 - 2021**

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

The Finance Director reported progress made in relation to further work identified and action required to address issues identified in the Annual Governance Statement 2020/21 action plan for the following year.

RESOLVED:-

That Committee receives and note the action taken to address the issues identified.

## **10 ANY OTHER BUSINESS**

The Chairman reported that she had not been informed of any other business being of sufficient urgency to warrant consideration at the meeting.

Councillor Wainwright asked if the current situation in Ukraine could have an impact on the Council's IT infrastructure/systems as Local Authorities could be a prime target for cyber security attacks. The Head of Internal Audit reported that there was 10 days set aside to look at the Councils IT/Cyber Security systems next year and that this would be a useful piece of work. At the present time, this possible threat was being viewed as a potential state sponsored attack and information and guidance had been issued in this area but, at the moment, it was still business as usual. Councillor Mogford highlighted a possible attack on our banking systems as a risk.

The meeting ended at: 12:00