



Audit and Risk Committee

Minutes

Monday, 11 December 2023 at 10:00

PRESENT:-

Councillor Carpenter (in the Chair), Councillor Galer, Councillor Lawn, Councillor Newcombe, Councillor Stenhouse, Councillor Wainwright

Karen Sly (Executive Director – Resources), Kaye E. Bate (Corporate Risk Officer), Teresa Sharman (Head of Internal Audit), Andrea Krout (Democratic Services Officer).

1 APOLOGIES FOR ABSENCE

There were no apologies for absence given at the meeting.

2 DECLARATIONS OF INTEREST

There were no declarations of interest given at the meeting.

3 MINUTES

The minutes of the meeting held on 2nd October were confirmed.

4 MATTERS ARISING

There were no matters arising from the above Minutes.

5 WORK PROGRAMME

The Committee received and considered the Work Programme for 2023/2024.

The Executive Director – Resources stated that she hoped to bring the 2020/2021 Audit Results Report to an additional meeting to be held at the end January, if the Committee were supportive.

Councillor Wainwright advised that there were two ongoing audits: GYN and the Market Place and asked when they would come before the Committee.

The Executive Director – Resources advised that she was in discussion with NORSE about GYN and would need to liaise with the Monitoring Officer regarding the Market Place.

Councillor Wainwright commented that the two audits should be added to the Work Programme.

RESOLVED:-

That the Committee noted the Work Programme for 2023/24

6 PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY 2023/2024

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

The Head of Internal Audit reported progress made between 1 July 2023 to 30 November 2023 in relation to the delivery of the Annual Internal Audit Plan for 2023/24. The report also provided an update on the implementation of internal audit recommendations.

Councillor Wainwright asked for clarification in regard to the outstanding recommendations, especially GY2222 and asked if officers were co-operating and if it would be possible for Officers to attend the Committee to explain the delays.

Teresa Sharman advised that there would be a follow-up in Q4.

The Executive Director – Resources advised that the Director of Housing Assets was working to get the recommendations implemented. There were capacity issues but the number of outstanding recommendations was not acceptable. She added that she would be happy to give updates on recommendations that she was dealing with.

The Executive Director – Resources also commented that the definition of priority had been discussed in ELT and queried what made a priority urgent as the definition seemed to be very broad. She further questioned whether the timescales given were achievable and that there needs to be a dialogue ahead of signing up to a timescale to ensure that the date given is practicable.

Councillor Newcombe noted that multiple documents for GY2302 could not be obtained and queried what procedure was in place to maintain records.

Teresa Sharman advised that there should be a retention policy in place and that processes need to be developed to ensure correct procurement rules were applied.

The Executive Director – Resources advised that procurement support would be moving away from Breckland.

Councillor Wainwright queried the procurement procedures of the GY Beach Huts and asked when the matter would be brought to the committee.

Teresa Sharman advised that there wouldn't be a procurement audit this year but the auditors could be requested to look into the matter.

Councillor Wainwright commented that it would be good to get a final report on the matter.

The Executive Director – Resources advised that she would discuss the matter with the Monitoring Officer.

Councillor Wainwright also commented on GY2417 Sport and Leisure. A meeting was due to be held where the issue of no signed contracts with Freedom Leisure would be discussed.

RESOLVED:-

That the Committee receives the progress update relating to the Internal Audit Plan for 2023/24 and receives the update on the Council's implementation of internal audit recommendations.

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 Executive Leadership Team in November 2023.

The risk matrix showed how the risks identified in the Corporate Risk Register were distributed. There were currently 29 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 July 2023, two new risks have been added to the register as follows:-

27b – Confidential Risk

29 – Failure of RAAC elements within properties

The risk rating for two risks has increased:

12b – Capacity and Resilience of the Control Centre

17 - BT upgrade network from analogue to digital by 31st December 2025

The risk rating for two risks have decreased:

25a –Equinox Enterprises Limited and Equinox Property Holdings Limited

25b – Great Yarmouth Services Limited

RESOLVED:-

That the Committee review the Corporate Risk Register.

8 ANY OTHER BUSINESS

The Chairman reported that there was no other business being of sufficient urgency to warrant consideration at the meeting.

The meeting ended at: 12:00