

**MINUTES OF: THE AUDIT AND ACCOUNTS COMMITTEE**

**DATE OF MEETING: 9<sup>TH</sup> MARCH 2021**

**PRESENT: Councillor Marriott (Chair)  
Councillors Aldred, Essex, Haslam-Jones, Kenyon, Procter  
and Steen  
Co-opted Member, Mr S McManus**

**IN ATTENDANCE: Ms K Spencer, Head of Finance (S151 Officer), RBC  
Mr C Finn, Finance Manager, RBC  
Mr A Ahmed, Accountant, RBC  
Mr I Walker, Service Assurance Team Leader, RBC  
Mrs C Walker, Fraud & Compliance Officer, RBC  
Mr M Baskerville, LCC Internal Auditors  
Ms A Payton, Mazars Auditors  
Mr M Dalton, Mazars Auditors  
Miss S Iqbal, Grant Thornton Auditors  
Miss G Ashton, Committee Officer, RBC**

**ALSO PRESENT: Councillors Haworth, Neal, Serridge and Walmsley  
2 members of the public**

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**1. APOLOGIES FOR ABSENCE**

1.1 There were no apologies for absence.

**2. MINUTES OF THE MEETING HELD ON 26<sup>TH</sup> NOVEMBER 2020**

**RESOLVED:**

The minutes of the meeting held on 26<sup>th</sup> November 2020 were agreed as a correct record.

**3. URGENT ITEMS OF BUSINESS**

3.1 The Chair confirmed that there were no urgent items of business.

**4. DECLARATIONS OF INTEREST**

4.1 There were no declarations of interest.

**5. PUBLIC QUESTION TIME**

5.1 No written questions had been submitted.

**6. CHAIR'S UPDATE**

6.1 The Chair confirmed that the Terms of Reference included a requirement that the committee considered the internal audit charter approved by LCC.

6.2 Changes had been proposed to the Council's Constitution, which included amendments to the Terms of Reference for the Audit and Accounts Committee.

These had been circulated to members of the committee for information and would be considered at the Council meeting on 17<sup>th</sup> March 2021.

**7. CORPORATE RISK REPORT Q3 2020/21**

7.1 The Head of Finance presented the report, which asked members to note the Corporate Risk Register as detailed and note the risk consequence, mitigation action and level of risk as detailed in Appendix 1. In relation to risk 13, it was noted that the Sport England's NLRF funding had been successful.

7.2 In response to comments made it was noted that:

- The LCC budget savings for 2020 had been deferred and a clearer picture would be known from April 2021 onwards.
- Rent continued to be collected from the premises on Plot 5 at Futures Park.

**RESOLVED:**

- That the Audit and Accounts Committee noted the Corporate Risk Register as detailed in the report, including the addition of a new corporate risk.
- That members noted the risk consequence, mitigation action and level of risk as detailed in Appendix 1.

**8. ANNUAL FRAUD REPORT 2019/20**

8.1 The Service Assurance Team Leader presented the report, which provided details of the Fraud and Compliance work completed and performance results during the period 1<sup>st</sup> April 2019 to 31<sup>st</sup> March 2020. The report outlined plans for 2020/21.

8.2 In response to comments made it was noted that:

- Figures were not available to show fraud trends. However, the purchase of a new fraud system would enable improved analysis going forward.
- Obtaining feedback from the DWP was often difficult. It was felt this was due to data protection regulations.
- Members received clarification on the 87.7% collection rate.

**RESOLVED:**

- That the Audit and Accounts Committee noted the content of the report.

**9. INTERNAL AUDIT ANNUAL AUDIT PLAN 2021/22**

9.1 The Audit Manager, LCC outlined the report which asked members to consider and approve the annual internal audit plan for 2021/22.

**RESOLVED:**

- That the Audit and Accounts Committee considered and approved the annual internal audit plan for 2021/22.

**10. INTERNAL AUDIT PROGRESS REPORT QUARTER 4 2020/21**

10.1 The Audit Manager, LCC outlined the report, which asked members to consider the internal audit progress report for quarter 4 2020/21.

**RESOLVED:**

- That the Audit and Accounts Committee considered the internal audit progress report for quarter 4 2020/21.

**11. EXTERNAL AUDIT PROGRESS REPORT**

11.1 The Account Manager, Mazars outlined the report, which asked members to consider the external audit progress report for the 2019/20 and 2020/21 accounts.

11.2 The Audit Manager, Grant Thornton provided a verbal update on the 2017/18 audit progress.

**RESOLVED:**

- That the Audit and Accounts Committee considered the external audit progress report from Mazars, for the 2019/20 and 2020/21 accounts.
- That the Audit and Accounts Committee considered the verbal report provided by Grant Thornton.

**The meeting commenced at 6.30pm and finished at 7.12pm**

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**Signed (Chair)**

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**Date**