

Minutes of the Meeting of the Standards and Audit Committee held on 29 February 2024 at 7.00 pm

Present: Councillors Kairen Raper (Vice-Chair), Lynn Worrall, Elizabeth Rigby and James Thandi

Charles Clarke - Co-opted Member
Jasdip Singh Nijjar – Co-opted Member

Apologies: Councillors Fraser Massey (Chair) and Gary Collins

In attendance:

Rachel Brittain, Binder Dijke Otte (BDO)
Matthew Boulter - Head of Democratic, Scrutiny and Members Services
Asmat Hussain, Director of Legal and Governance and Monitoring Officer
Mike Jones, Assistant Director of Finance
Lee Henley, Head of Information Management
Colin Ratcliffe, The Interim Head of Financial Assurance, Risk, Internal Audit, and Insurance
Rhiannon Whiteley, Senior Democratic Services Officer

Before the start of the Meeting, all present were advised that the meeting may be filmed and was being recorded, with the audio recording to be made available on the Council's website.

[Thurrock Council - Standards and Audit Committee, 29/02/2024 \(youtube.com\)](https://www.thurrock.gov.uk/standards-and-audit-committee-29-02-2024)

73. Minutes

The minutes of the Standards and Audit Committee meeting held on 23 November 2023 were approved as a correct record.

74. Items of Urgent Business

The Chair confirmed that the item 14 report on Risk Management will need to be deferred as the report is not ready. Item 12 will be deferred to the next meeting on 21 March 2024.

75. Declaration of Interests

No interests were declared.

76. External Audit Progress Report - Verbal Update

Rachel Brittain from BDO introduced the presentation to the committee.

The following key points were highlighted: -

- Members queried the effect of re-classifying heritage assets. Rachel confirmed it just changes the way they are accounted for.
- Members queried whether the Finance team have the resources to assist the external auditors in completing the audit. The Assistant Director of Finance stated that he is doing this work alongside his role and Camdor are also doing some of the work.
- Members queried if the external auditors are happy with the information they are receiving. Rachel agreed but acknowledged that some things are complex and taking longer as there are only a few team members assisting them on top of their day job.
- Members queried when the 2022/23 accounts would be completed. Rachel confirmed their focus is getting the 2020/21 completed and key closing balances. There is a consultation being completed on the Code of Audit Practice to deal with the backlog in Local Government Audits. This could lead to a disclaimer opinion being issued that they are not able to provide any assurance with regard to the 2022/23 accounts.

77. Internal Audit Progress Report

The Interim Head of Financial Assurance, Risk, Internal Audit, and Insurance presented the report. He explained that when the Service migrated to the new system their recommendations were not transferred and it would be a sizeable amount of work to put them on the system. The Chair and Vice-Chair requested in the Pre-Brief meeting that a list is circulated to the Committee members so the Committee can decide which actions Internal Audit should follow-up on.

The following key points were highlighted:

- Members queried Internal Audits resources to complete the audit plan. The Interim Head of Financial Assurance, Risk, Internal Audit, and Insurance updated members on the recruitment of new staff members and confirmed that 21 out of 33 audits should be substantially completed by 31 March 2024.
- Members queried how it was decided which audits would be deferred. The Interim Head of Financial Assurance, Risk, Internal Audit, stated that there were various factors that he has had to take into consideration when agreeing to a deferral. This includes slippage in the delivery of current audits which push back start dates into what would be busy periods for the audited service. He also noted that he consults senior managers regarding current priorities, which reflect current risks and issues, some of which were documented in the BVI report.
- The Interim Head of Financial Assurance, Risk, Internal Audit, and Insurance confirmed that the revised Risk Management Strategy is

being reviewed. Once the review is complete it will need to go through the appropriate governance channels in the Council.

- The Chair proposed amended wording to recommendation 1.8 and this was seconded by Councillor Worrall.

RESOLVED:

- 1.1 Note the progress to 11 January 2024 against the Audit Plan 2023/24 as documented in Appendix 1.**
- 1.2 Consider the Key Findings from the assignment, Embedded Risk Management Culture (INT2324-02) as documented in Appendix 1.**
- 1.3 Consider the Key Findings from the assignment, Stock and Security Assurance (INT2324-03) as documented in Appendix 1.**
- 1.4 Note Internal Audit's quality checking of its earlier verification work associated with the Supporting Families Programme. (See paragraph 3.2.4)**
- 1.5 Note and agree the revised scope for audit *INT2324-17 – Governance Recovery Board*, which is now retitled *INT2324-17 – Change Board*. (See paragraph 3.4.1)**
- 1.6 Note and agree the deferral of the audits *INT2324-22 – Talent Management and Retention*, and *INT2324-30 – Waste – Compliance with ISO requirements*. (See paragraphs 3.4.2 and 3.4.3)**
- 1.7 Note the inclusion of additional engagements (See section 3.5)**
- 1.8 Note the verification of management actions associated with recommendations from 2018/19 and 2019/20 audit reports. (See paragraph 3.6.2 and Appendix 1)**
- 1.9 Internal Audit are to provide a list of management actions from audit reports from 2020/21 engagements for the Committee to consider. (See paragraph 3.6.3)**
- 1.10 Note Internal Audit's depleted level of resources and its reliance on support from Mazars. (See section 3.7)**
- 1.11 Note that Internal Audit expects to have completed or substantially completed 21 of its 33 engagements by the end of March 2024. There are requests to defer two audits (see**

recommendation 1.6). The remaining ten audits will still be in their respective planning stages at the end of the financial year. (See section 3.8)

78. Future Arrangements for the Standards and Audit Committee

The Head of Democratic Scrutiny Members Services introduced the report and explained that the proposal is to split the Standards and Audit committee and have 4 Audit Committee and 3 Standards Committee meetings a year. This will allow for sufficient capacity and focus on both functions properly. The Independent Remuneration Panel will consider the allowances and the Co-opted members allowances on 18 March 2024.

Members queried if the Committee should have been split. The Head of Democratic Scrutiny Members Services confirmed that some authorities have a merged committee and some have separate ones. It is hoped that members can develop specialisms. The decision can always be made to re-merge in years to come.

The Committee members unanimously agreed to split the Committee into two separate Committees. The Committee were also of the view that the current Co-opted members could sit on both Committees once separated.

RESOLVED:

- 1.1 To consider the options set out in this report and recommend a preferred option for inclusion in the Annual Council report on committees, of either keeping the current joint arrangement or to separate the two functions into two committees.**
- 1.2 If the functions are split, to agree that the remit of the current Member Training Sub-Committee be taken back into the parent Standards Committee from 2024/25.**

79. Mid Year 2023-24 Complaints and Information Governance Activity Report

The Head of Information Management presented the report to the Committee.

The following key points were highlighted: -

- Members highlighted that they do not receive enough follow up to close member enquiries.
- Members queried how compliments were collected as it was noted that the contact centre had received 925 compliments. It was noted that other service areas should also have satisfaction surveys.

RESOLVED:

- 1.1 That Standards and Audit Committee consider and note the report.**

80. Member Development Strategy

The Head of Democratic, Scrutiny and Members Services introduced the report, he acknowledged this year the pressure to deliver training quickly to members due to the BVI report has been a challenge but providing mop-up sessions has worked as a way of involving as many members as possible.

The Interim Director of Legal and Monitoring Officer confirmed the training programme is also available to co-opted members and the Independent Persons.

Members acknowledged member development has improved but has a long way to go.

RESOLVED:

- 1.1 The Member Development Strategy as presented was agreed.**

81. Member Training Schedule Report

The Head of Democratic, Scrutiny Members Services introduced the report

RESOLVED:

- 1.1 The Committee agreed the Member Training Schedule for 2024/25.**
- 1.2 The categories for training sessions as indicated in the schedule: 'statutory', 'highly recommended' and 'recommended' be endorsed and agreed.**
- 1.3 The Committee supports the ongoing change activity outlined in the report to enhance and improve training in coming years to support Members in their roles.**

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82. Member Attendance Statistics Report

The Head of Democratic, Scrutiny and Members Services introduced the report.

Members raised that if they cannot attend a meeting in the day for General Services Committee because they are working or have prejudiced themselves on a decision there is no way of showing that in the attendance statistics. The Head of Democratic Scrutiny Members Services introduced the report acknowledged that the attendance statistics are taken from Mod Gov and it does not allow for reason to be provided and this has been raised where members have been double booked in the evening for two separate Committees.

RESOLVED:

1.1 The Committee noted the report.

83. Committee on Standards in Public Life Update

This item was deferred to the next meeting on 21 March 2024.

84. Decision Notice of Complaint against a Councillor under the Code of Conduct - Report to Follow

The Interim Director of Legal and Monitoring Officer introduced the report.

The following key points were highlighted: -

- Members queried if the apology had been given and training attended. The Interim Director of Legal and Monitoring Officer confirmed the apology had been given and the training has not yet been organised.
- The Chair proposed that it will be reported in the Standard and Audit Committees Annual report to Full Council. This was seconded by Councillor Worrall. The Committee voted in favour of this recommendation.
- The Chair noted that Councillor Speight had raised concerns that the Public could not have gained access to the committee meeting easily

RESOLVED:

1.1 That the Standards and Audit Committee note the decision as set out in the Decision Notice attached to the report at Appendix 1

1.2 The Members Advisory Panel decision will be reported in the Standard and Audit Committees Annual report to Full Council.

85. Review of Risk Management - Report to follow

This item was deferred as the report was not ready.

86. Work Programme

The Committee discussed the work programme.

The Risk Management report will be deferred to a date to be confirmed.

The update on Committee on Standards in Public Life will be deferred to the next meeting on 21 March 2024.

The Code of Corporate Governance will be deferred to a date to be confirmed.

Internal Audit will provide a report for the next meeting on 21 March 2024 regarding Management actions.

The meeting finished at 9.29 pm

Approved as a true and correct record

CHAIR

DATE

**Any queries regarding these Minutes, please contact
Democratic Services at Direct.Democracy@thurrock.gov.uk**