

AUDIT AND RISK MANAGEMENT COMMITTEE

MONDAY, 20 MARCH 2023 - 4.00 PM



PRESENT: Councillor K French (Chairman), Councillor Mrs M Davis (Vice-Chairman), Councillor I Benney, Councillor Mrs J French, Councillor N Meekins and Councillor R Wicks

APOLOGIES: Councillor G Booth, Councillor M Purser, Councillor R Skoulding, Councillor S Tierney and Councillor F Yeulett

Officers in attendance: Peter Catchpole (Corporate Director and Chief Finance Officer), Stephen Beacher (Head of ICT Digital & Resilience) and Tammy Smith (Apprentice Internal Audit)

ARMC24/22 PREVIOUS MINUTES.

The minutes of the meeting of 6 February 2023 were approved and signed.

ARMC25/22 EXTERNAL QUALITY ASSESSMENT

Members considered the External Quality Assessment Report presented by Peter Catchpole.

Members asked questions, made comments, and received responses as follows:

- Councillor Mrs French stated that she would like to congratulate the officers for their work over the last 2 years which has been a very difficult and challenging period.
- Councillor Benney stated that he would also like to thank the officers for their hard work and efforts in order to achieve results in the most challenging of times.

Proposed by Councillor Mrs French, seconded by Councillor Wicks and AGREED to note the full External Quality Assessment Report and the findings that Fenland District Council's Internal Audit Services generally conforms with the requirements of the Public Sector Internal Audit Standards.

ARMC26/22 RISK MANAGEMENT POLICY & STRATEGY REVIEW

Members considered the Risk Management Policy and Strategy Review report presented by Stephen Beacher.

Members asked questions, made comments and received responses as follows:

- Councillor Wicks stated that he has no issue with the two-year cycle but as the risk register is a living document, he would like assurances that any required changes will be made at the appropriate time. Stephen Beacher stated that this is correct and any required alterations will remain with the same schedule.

Proposed by Councillor Wicks, seconded by Councillor Mrs French and AGREED the Risk Management Policy and Strategy Review report.

ARMC27/22 RIPA ANNUAL UPDATE

Members considered the RIPA Annual Update report presented by Peter Catchpole.

Members asked questions, made comments, and received responses as follows:

- Councillor Mrs French stated that Anglia Revenues Partnership undertake a great deal of surveillance with regards to benefit fraud and she asked Peter Catchpole if that work would fall under the remit of the Council. Peter Catchpole stated that it is his understanding that it would be the responsibility of ARP under their RIPA authority and if any issues arise they would be brought forward to the ARP Joint Committee. Councillor Mrs French stated that she is aware that one of the biggest issues appears to be the fraudulent claiming of Council Tax single person discount.

Proposed by Councillor Meekins, seconded by Councillor Mrs French and AGREED to note the RIPA annual report.

ARMC28/22 RISK BASED INTERNAL AUDIT PLAN 2023/24

Members considered the Risk Based Internal Audit Plan 2023/24 report presented by Peter Catchpole.

Members asked questions, made comments and received responses as follows:

- Councillor Mrs Davis stated that she is aware that there are statutory audits that have to be undertaken on specific topics, however, some of the audits that are undertaken come back without any recommendation for change and she asked whether in those cases the life span can be looked at in those cases so that audits are undertaken on a less frequent basis. Peter Catchpole explained that this is what has been taking place and the Audit Plan is risk based and whilst there are some audits which would not take place annually, there are some fundamental audits that the Council would want to carry out on a yearly basis. He explained that some audits are risk based and if there are no issues that come to light then they will be dormant for two or three years, unless there are any process changes, incidents or external factors to be considered.

Proposed by Councillor Mrs Davis, seconded by Councillor Mrs French and AGREED to acknowledge the Internal Audit resources and to consider and note the attached draft Internal Audit Plan for 2023/24.

ARMC29/22 AUDIT AND RISK COMMITTEE WORK PROGRAMME 2023/24

Councillor Miss French presented the Audit and Risk Management Committee Work Programme 2023/24 for information.

AGREED to note the contents of the Audit and Risk Management Committee work programme.

ARMC30/22 ITEMS OF TOPICAL INTEREST.

Peter Catchpole explained that the external audit report and the finalisation of the audit for 21/22 audit accounts had been due to be brought forward to this meeting, however, it is unfortunate that the audit is not yet complete. He added that the audit has already commenced however, there are resource issues in the industry which members of the committee are aware of, and it is hoped that the audit will be concluded this month which will mean that the audit results report will be brought back to the committee in the first meeting of the new municipal year.

Peter Catchpole explained that the draft accounts were published by the deadline and the only issue is working through the statutory audit of which there are no anomalies expected. He explained that the 21/22 audit is likely to be finalised by the end of the month.

Peter Catchpole advised the committee that he has received a letter from the external auditors, Ernst and Young, which advises that there should not be any expectation for any audit resource to review the 22/23 details until 1 November 2023 at the earliest.

Councillor Mrs French stated that team have done well and should be congratulated, and she made the point that Fenland is in a much better position than some of the other District Councils.

4.20 pm

Chairman