

MINUTES OF AUDIT COMMITTEE MEETING - THURSDAY, 30 SEPTEMBER 2021

Present:

Councillor Galley (in the Chair)

Councillors

Critchley	Hunter	R Scott
Hugo	Roberts	

The following Committee members whilst not present in the room and not able to vote, joined and participated in the meeting virtually:

Ms Brown and Dr Green, Independent Co-opted Members

The following were in attendance virtually:

Mr Neil Jack, Chief Executive

Mr John Blackledge, Director of Community and Environmental Services (Items 1-5 only)

Mr Tim Coglean, Head of Public Protection (Items 1-3 only)

Mrs Tracy Greenhalgh, Head of Audit and Risk

Mr Antony Lockley, Director of Strategy and Assistant Chief Executive (Items 3-13 only)

Mr Jonathan Pickup, Head of Information Governance (Items 1-4 only)

Mr Steve Thompson, Director of Resources

Mr Mark Towers, Director of Governance and Partnerships

Ms Nicola Wright, Deloitte

Councillor Lynn Williams, Leader of the Council

Councillor Mrs Callow JP, Chair of the Scrutiny Leadership Board

Mrs Elaine Ireland, Senior Democratic Governance Adviser (present in the room)

1 DECLARATIONS OF INTEREST

Councillor Galley declared a personal interest in relation to agenda item 5 'Strategic Risk Register – Unsustainable Local Economy and Increased Deprivation' due to his position as Council appointed Non-Executive Director on the Blackpool Transport Services Limited Board.

2 MINUTES OF THE LAST MEETING HELD ON 17 JUNE 2021

The Committee agreed that the minutes of the meeting held on 17 June 2021 be signed by the Chairman as a true and correct record.

3 AUDIT FOLLOW UP - CLOSED CIRCUIT TELEVISION

[Mr Antony Lockley, Director of Strategy and Performance and Assistant Chief Executive

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joined the meeting during consideration of this item.]

Mr Tim Coglan, Head of Public Protection presented a progress report on the recommendations made following the internal audit review of Closed Circuit Television (CCTV) which had been completed in July 2020. The Committee considered the action plan of agreed recommendations and Mr Coglan provided a summary of progress in relation to each of the resulting eight recommendations.

The Committee questioned whether all wards had CCTV cameras in place and if ward budgets had covered the cost of such cameras. Mr Coglan advised that each ward had been considered individually via a risk-based approach to determine whether cameras should be installed.

The Committee sought further information on how the project would be managed and whether sufficient funding was in place, as well as seeking assurance over the rationale of where the cameras would be positioned. Mr John Blackledge, Director of Community and Environmental Services explained that the upgrade to the CCTV system had included only those cameras situated within the core system. Ward cameras placed outside the core area would be included in the next phase of the review which was scheduled to commence over the next twelve months. He reported that the allocated budget had been agreed as £100,000, which was to include management of the whole CCTV system as well as the addition of extra cameras as needed. In addition, a mobile CCTV unit would be available to attend 'hot spot' areas or major incidents as required. Mr Blackledge highlighted that the new state of the art CCTV system would be a great asset and would also be utilised to assist the emergency services, being supported by the police and the regional anti-terrorism adviser. In response to a Committee question on whether the police would be contributing to the cost of the system, Mr Blackledge advised that whilst the police were unable to contribute financially due to budget restraints, the Council was working with the Police and Crime Commissioner to support funding opportunities. Furthermore, the Council would also be linking into the police's digital management system to speed up the sharing of CCTV evidence, with immediate access to footage to be available to the police.

The Chair questioned whether a maintenance plan had been established and if it included operative training. Mr Coglan confirmed that all operatives, including a large number of Public Protection staff, would be receiving security training to ensure correct use of the CCTV equipment, thereby upscaling the level of training currently in place. He advised that any minor maintenance issues would be dealt with in-house.

The Chair thanked Mr Coglan and Mr Blackledge for their beneficial use of the internal audit process to proactively improve a service.

[Mr Coglan left the meeting on conclusion of this item.]

4 INFORMATION COMMISSIONER'S OFFICE DATA PROTECTION AUDIT

Mr Jonathan Pickup, Head of Information Governance presented the Committee with the final executive summary report from the consensual audit which had been undertaken by

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the Information Commissioner's Office (ICO) in April 2021. Mr Pickup reported that the audit had taken place via a three day interview process, with additional review of documentation having occurred in advance of the visit. He noted that the review had resulted in 30 recommendations, 22 of which had already been completed.

The Committee commended Mr Pickup and his team for such a positive audit but noted that despite adequate controls having been identified as being in place, access to the resulting action plan would have been beneficial for the Audit Committee in order to allow for the Committee to monitor progress against the recommendations. The Committee requested that resulting action plans be included in the information provided for all future audits, which Mr Pickup agreed.

Mr Pickup confirmed that the review had not resulted in any unexpected findings but highlighted that a number of the recommendations related to processes which had already been in place but which required additional documentation in order to be compliant with the ICO's requirements.

The Chair thanked Mr Pickup and his team for their hard work and noted the successful outcome of the audit.

[Mr Pickup left the meeting on conclusion of this item.]

5 STRATEGIC RISK REGISTER - UNSUSTAINABLE LOCAL ECONOMY AND INCREASED DEPRIVATION

The Committee considered a progress report outlining the individual risks identified within the Strategic Risk – Unsustainable Local Economy and Increased Deprivation. The Committee queried the lack of considerations identified within the covering report in relation to sustainability, climate change and environmental issues. Mrs Tracy Greenhalgh, Head of Audit and Risk assured the Committee that appropriate narrative would be included in future covering reports.

Consideration was given to the sub-risk 'Increased deprivation and unemployment,' with Mr Neil Jack, Chief Executive providing an update. He outlined a number of employment support programmes being delivered by the Positive Steps into Work service which had been proving effective but acknowledged there was still further work to do. The Committee expressed concern that the end of the Coronavirus Job Retention Scheme payments, in conjunction with the £20 reduction in Universal Credit and increases in National Insurance contributions from April 2022 would have a negative impact on the lives of Blackpool residents and questioned whether it was anticipated that these would impact on the Council Tax and rent collection rates. The Committee also asked if the Council would be protecting Blackpool residents from the resulting risk of homelessness. Mr Jack advised that the government had just announced that discretionary grants of £500 would be made available to individuals, with further details awaited. With regard to rent and Council Tax collection, he reported that the Council took a sensitive and realistic approach which took account of individual circumstances, whilst noting that approximately 75 per cent of rent charges were paid directly via Housing Benefits which should therefore remain unaffected by the changes.

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Mr Steve Thompson, Director of Resources advised that debt collection rates would be closely monitored over the coming weeks as an adverse impact arising from the changes was potentially anticipated. He reported that the Council would be reviewing its Fair Debt Policy as well as its Financial Inclusion Strategy in conjunction with updating the Income Debt Recovery Strategy and recognised that challenging times were ahead for many Blackpool residents

The Committee asked whether the Joseph Rowntree Living Wage which was in place for Council and wholly owned company employees was applicable to all staff or if there were any exceptions and if contractors used by the Council were also encouraged to pay the rate. Mr Thompson confirmed that the Living Wage rate was paid to all employees, at both the Council and its companies and that in addition, the tendering process entered into by contractors heavily weighted applications which demonstrated payment of the rate to its employees. Mr Jack clarified that there were some external residential care and care at home staff who were paid the national living wage rate, but that an uplift was applied in such cases where possible.

In response to a question from the Committee asking if any measures were planned to help move Blackpool away from being a predominately seasonal employer to a place of year round employment, Mr Jack stressed that the Enterprise Zone was a 365 days a year place of employment which was helping people into permanent not seasonal work. In addition, he advised that Blackpool's season was being extended as far as possible and that investment in areas other than hospitality was in place.

The Committee sought clarification over how economic growth in Blackpool was measured, asking whether the Gross Value Added (GVA) method should be utilised. Mr Antony Lockley, Director of Strategy and Assistant Chief Executive suggested that GVA could be a crude measure of economic delivery as it provided no information regarding the distribution of wealth or any link to overall wellbeing. He advised that the Council monitored a host of measures around wellbeing, average rates of pay and detailed surveys of sectoral employment levels, noting that a stronger economy was the key to people living happier, healthier lives.

The Committee questioned whether the new employment opportunities in the town centre would include encouragement for employees to relocate to the area. Mr Jack reported that good quality housing would be available not necessarily directly in the town centre but certainly within a walkable distance and offered to provide a more thorough update at a future meeting once the details of the new town centre office space had been released within the public domain.

Mr Lockley provided an update in relation to the sub-risk 'Poor quality housing in inner Blackpool continues to drive transience and deprivation,' reporting that 850 individuals had been successfully rehomed since March 2020 during the start of the pandemic and that the Council continues to develop quality, affordable housing, citing the commitment to 131 new homes within Grange Park. Mr Lockley informed Committee Members that My Blackpool Home had successfully completed work on 500 homes to improve the quality of

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accommodation available within the town and that work on the Foxhall Village development was to be recommenced.

In response to a question from the Committee as to whether the sub-risk acknowledged the impact of the pandemic and increased pressure on the local housing market, Mr Lockley advised that Covid-19 had not been explicitly included within the risk but that efforts made via the Council's housing companies had responded to the homelessness issues around the pandemic. He acknowledged that the price of acquiring properties suitable for remodelling had recently increased but advised that at present this had not impacted on the ability to continue to meet the development programme targets.

The Committee discussed the potential impact of the government's White Paper on Social Housing and Mr Lockley advised that the Council had already been preparing for any changes which may arise and had been involved in consultation meetings on the anticipated changing measures. The Committee questioned whether increased safety measures might result in the necessity to install sprinkler systems within new properties and refurbishments, with Mr Lockley reporting that the government had been giving consideration to the introduction of such measures but that any resulting changes would be implemented via planning controls as opposed to the White Paper.

The Committee considered the sub-risk 'Lack of appropriate transport infrastructure' and received an update from Mr John Blackledge, Director of Community and Environmental Services. He reported that the tram extension at Blackpool North station had been progressing well and that Project Amber had commenced with close collaboration established with the Department for Transport on the generation of beneficial Key Performance Indicators to capture output.

The Committee questioned whether the town's transport network was adequately connected to residents' places of work, citing a lack of buses running to the Department for Work and Pensions' (DWP) site at Peel Park. Mr Blackledge assured the Committee that transport routes were closely monitored in order to best meet demand and Mr Jack elaborated to inform Members that the original buses which had been subsidised by the DWP had been discontinued due to a lack of passenger take up. The Committee suggested that demand be reviewed in light of the introduction of the Kickstart scheme which had increased the number of young employees based at Peel Park.

Further to a question from the Committee regarding the new junction at Common Edge Road, Mr Blackledge advised that an externally commissioned impact assessment was scheduled to be undertaken, the findings from which would inform the design. The process of appointing consultants and designers was underway and he offered to provide a further progress update to the Audit Committee early in 2022.

Mr Jack provided an update in relation to the sub-risk 'Lack of educational attainment/appropriate training to meet the needs of the economy,' reporting that whilst GCSE performance had improved, the agreement not to publicise performance figures until 2022 had resulted in a lack of reliable comparator data and informed the Committee that the decision to reinstate formal examinations had just been announced. The Committee was

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informed that the renewed Inclusion Strategy had been integrated into the Education Improvement Strategy 2020/2030 and that the number of pupils being referred to the Pupil Referral Unit or being excluded had reached their lowest levels since 2003.

The Committee sought clarification on the Council's ability to intervene when necessary in light of the majority of Blackpool's secondary schools falling under academy administration. Mr Jack advised that whilst the Council had a level of influence, academies were out of its direct control. He noted that the Education Improvement Board was designed to encourage a culture of collaboration and as a result cooperation had greatly improved.

In answer to a query as to why Blackpool and the Fylde College had not been included within the Strategic Risk Register, Mr Jack advised that as a highly successful college, it was not considered to be a risk and that successful collaborative working between the college and the Council was in place. An update on the Energy College was also requested, with Mr Jack reporting that the college provided a wealth of hands-on experience and top of the range manufacturing facilities to help create employment opportunities around maintenance roles. The Chair suggested that the opportunity section of the Strategic Risk Register could be utilised to include updates on Blackpool and the Fylde College and the Energy College.

[Mr Blackledge left the meeting during consideration of this item.]

6 RISK SERVICES QUARTER ONE REPORT

Mrs Tracy Greenhalgh, Head of Audit and Risk presented a report summarising the work of Risk Services, including the overall assurance statements for all audit reviews completed in quarter one. Mrs Greenhalgh highlighted that progress on delivering the 2021/2022 audit plan had been less than expected due to the team currently carrying two vacancies, she reported that recruitment campaigns were underway. The Committee was informed that the impact on the internal audit plan would remain under continual review and contingency arrangements would be explored to ensure that an adequate level of assurance work was undertaken to enable an Annual Audit Opinion to be provided at the close of 2021/2022.

Mrs Greenhalgh updated the Committee in relation to the Council's Corporate Fraud work, reporting that the Senior Counter Fraud Adviser continued to support the Head of Revenues and Exchequer Services and the Head of Economic and Cultural Services in the administration of various grants available to local businesses who had been impacted by the pandemic and which qualified for the various schemes in place. During the quarter, the requirement to undertake pre-assurance checks on all applicants for a Restart Grant had made a significant impact on team resources and therefore progress in relation to the delivery of the proactive fraud plan and the National Fraud Initiative exercise had been impacted. Mrs Greenhalgh advised that with the relaxation of lockdown restrictions and the reduction of associated grants it was hoped that the Corporate Fraud Team would be able to move towards business as usual and address the current backlog of active cases and proactive fraud prevention work. She noted that one of the Corporate Fraud Officers would be leaving the team and therefore a recruitment exercise would need to be undertaken to

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fill this role, potentially impacting on available resources until a suitable replacement had been secured.

The Committee was informed that with regard to Assurance Statements, the vast majority of areas reviewed had received adequate or good assurance, with the exception of 'Purchase Card Financial Control Assurance Testing,' which had received a split assurance. Mrs Greenhalgh advised that although the controls in place for issuing and distributing new purchase cards, amending card restrictions, reporting management information and managing the cards of leavers had been identified as adequate, compliance testing had identified that whilst guidance and procedures were in place, a significant number of purchase cardholders and authorisers had not been consistently adhering to the purchase card terms and conditions. The level of controls in place for this process had therefore been assessed as inadequate, resulting in 11 recommendations, one of which being Priority One. The Committee sought a progress update on the Priority One recommendation, which was that the Section 151 Officer would contact all purchase cardholders and authorisers reaffirming that they should follow procedures and that non-compliance would result in purchase cards being removed. Mr Steve Thompson, Director of Resources and Chief Finance Officer confirmed that the letter had been drafted and would be circulated to all card holders imminently, further advising the Committee that a follow-up exercise would be undertaken during the following quarter to individually contact any non-compliant officers.

On reviewing the reported number of trained emergency response volunteers, the Committee questioned whether greater efforts should be made to recruit volunteers. Mrs Greenhalgh reported that the Council had an agreement in place with Lancashire and Blackburn with Darwin whereby volunteers could be utilised if necessary and advised that the figure included within the report referred specifically to Blackpool volunteers.

Resolved: To note the Risk Services quarter one report.

7 ANNUAL GOVERNANCE STATEMENT 2020/2021

Councillor Lynn Williams, Leader of the Council and Mr Mark Towers, Director of Governance and Partnerships presented the Annual Governance Statement (AGS) for 2020/2021 for consideration by the Audit Committee.

Mr Towers reported that the AGS provided a reflective review of the Council's previous financial year in conjunction with the annual Statement of Accounts, in line with the reporting deadline of 30 September 2021. A review had been undertaken on the effectiveness of the Council's systems of internal control within the parameters of the Governance Framework, with assurance being provided to the Audit Committee that risk had been adequately managed to a reasonable level. As such, Mr Towers made the recommendation that the Committee should approve the AGS as presented.

The Committee was informed of the process by which the AGS had been developed, with Mr Towers explaining that a Good Governance Group had been established in 2016 and had led on the review of effectiveness and the production of the Annual Governance Statement,

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including reviewing the 2020/2021 statement, to ensure that any governance issues previously identified had subsequently been addressed. He outlined that the group was chaired by himself and attended by the Head of Audit and Risk, the Head of Democratic Governance, the Transformation Manager, the Head of Legal Services, the Head of ICT, the Chief Accountant, the Head of Information Governance and the Head of Organisation and Workforce Development. Furthermore, he reported that a workshop had been held in September 2021 with Councillor representation from Scrutiny, Audit and Standards and that the Corporate Leadership Team had been required to complete a self-assessment questionnaire providing assurance that their directorates were compliant with a number of key controls.

Mr Towers advised that the AGS Action Plan had been included for consideration by the Audit Committee and that progress against the identified actions would be reported back to the Committee at its meeting on 3 March 2022.

The Committee questioned how the AGS would be used to support some of the new ways of working which had resulted from the pandemic. Councillor Williams noted that the pandemic had successfully tested the Governance Framework and helped to inform future business continuity planning to ensure the Council's continued resilience.

In response to the Committee's observation that the Council's wholly owned companies did not feature significantly within the AGS, Mr Towers identified that the Council's companies had been referenced within the strand on partnership working and advised that the AGS was a review specifically of the Council's internal procedures. As such, the governance arrangements around the Council's role as Shareholder had been included within the relevant section of the AGS and looked to provide an overview of the controls in place. Mr Towers highlighted that a consistent approach had been taken across the companies and as such an overarching framework supported them all without the need to individually reference each company separately. He did however advise that next year's AGS covering the 2021/2022 period would demonstrate more of a focus on the wholly owned companies which would be informed by a scheduled audit of the Council's company governance, to be undertaken by the Mersey Internal Audit Agency. Mr Towers also referenced recent national guidance which had been issued by Local Partnerships and which was currently under review in conjunction with the Council's companies to inform their governance frameworks.

The Committee sought assurance that Council officers were supportive of the AGS, with Mr Towers confirming that the Good Governance Group was made up of a number of key officers from across the Council and that their input had been incorporated into the AGS. In addition, the action plan had been agreed and supported by the Corporate Leadership Team.

In relation to the action plan, the Committee noted that it contained a large number of actions with the target dates being non-specific and a question was asked as to whether specific dates would have been preferable. Mr Towers reported that exact dates had originally been included in previous years' versions but that the action plan had been tailored following feedback to provide relevant updates to the Audit Committee in line with the Committee's scheduled meeting dates throughout the year.

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Due to the potential impact on partners of the Council's new ways of working, the Committee questioned whether an impact assessment on its partners was planned. Mr Neil Jack, Chief Executive reported that despite the introduction of hybrid working across many areas of the Council, several services had continued to work in their usual work places and to undertake in person meetings where restrictions had allowed, specifically in relation to Adult Social Care, where full service provision had continued throughout the pandemic.

Mr Towers highlighted that evidence which demonstrated compliance with the Governance Framework had been included within the AGS and that this would continue to be reviewed going forward for inclusion in next year's Statement.

Resolved: To approve the Annual Governance Statement for 2020/2021.

8 DELOITTE VALUE FOR MONEY ARRANGEMENTS REQUEST LIST

Mr Steve Thompson, Director of Resources explained that as part of the 2020/2021 audit, Deloitte had been required to report on the Council's arrangements to secure economy, efficiency and effectiveness in the use of resources. Their request list had been split into three areas:

1. Arrangements covering financial sustainability, governance and improving economy, efficiency and effectiveness;
2. Adapting arrangements to the Covid-19 pandemic;
3. Arrangements in specific areas.

The Committee was informed that the Council had now completed its response, which Mr Thompson asked the Committee to consider prior to its submission to Deloitte.

The Committee sought clarification on the process going forward and questioned how the Council and Deloitte monitored the information. Mr Thompson clarified that Value for Money was not only concerned with cost-saving mechanisms but rather in looking at the effectiveness of service delivery, which would be continuously monitored and reviewed. Ms Nicola Wright, Deloitte advised that her team would now consider the submission, examining any underpinning evidence with the aim of identifying any areas of significant weakness. Furthermore, Deloitte would also undertake a consistency exercise across Council clients in order to identify examples of best practice.

Resolved: To note the Council's management response to Deloitte's Value for Money arrangements request list.

9 PARTNERSHIP GOVERNANCE FRAMEWORK

Mr Mark Towers, Director of Governance and Partnerships informed the Committee that the Annual Governance Statement's action plan, as agreed by the Audit Committee in November 2020 had identified that in terms of good practice the adoption of a Partnership Governance Framework had been recommended. He explained that the framework would

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assist in bringing consistency in respect of good governance in partnerships and would help mitigate the Council's and other stakeholders' risk in being part of such partnerships. Mr Towers highlighted that the framework would apply to organisations already involved in partnerships with the Council or those who were looking to establish new partnerships, with the framework's purpose being to help officers and Members evaluate and influence partnership governance by defining what a 'significant partnership' was and setting out the principles of partnership governance. With regard to which current partnerships would be covered by the framework, Mr Towers clarified that this would include any partner receiving an annual contribution of £100,000, excluding staffing costs, from the Council and/or the partnership being critical to the delivery of key Council objectives or statutory obligations, or was a fundamental component of Council priorities and functions and the Council's reputation could be damaged by the partnership's failure to deliver.

The Committee questioned whether, as the framework would not be a statutory requirement, current partners would accept the framework and if the process and structure had been clearly communicated to them. Mr Towers advised that the ultimate aim of the framework was to encourage and ensure good governance and as such partners would be informed of any identified risks and the necessary measures to mitigate these.

Committee Members queried the role of the Audit Committee in monitoring the effectiveness of the framework, with Mr Towers reporting that the document had been linked to the internal audit plan in relation to partnerships and would therefore be routinely communicated back to the Committee via the reporting of audit findings. In addition, he noted that the Committee would be overseeing the Annual Governance Statement, which the framework had been incorporated into.

Resolved: To recommend Council to adopt the Partnership Governance Framework and form part of the Council's Constitution.

10 EXTERNAL AUDIT PLAN 2020/2021

Ms Nicola Wright, Deloitte presented the external audit plan for 2020/2021, reporting that as the Council's external auditors, Deloitte were required to review and report on the Council's financial statements (including the Annual Governance Statement), to provide an opinion on the Council's accounts and its use of resources and conclude on the arrangements in place for securing economy, efficiency and effectiveness in the use of resources. She noted that the audit planning process and risk assessment was an ongoing process and that the assessment and fees in the plan would be kept under review and updated where required. With regard to the materiality threshold, Ms Wright informed Members that any unadjusted misstatements over £500,000 would be reported to the Audit Committee.

Ms Wright outlined Deloitte's risk assessment process, reporting that a number of factors had been taken into account when determining the significant audit risks and she reported that the work undertaken would focus specifically on the following areas:

- Completeness of accrued expenditure;

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- Management override of controls;
- Property valuations;
- Risk of fraud in revenue recognition.

With regard to the Value for Money conclusion as previously included within the audit opinion, Ms Wright advised that revised guidance now stipulated the production of an Auditor's Annual Report which would set out the work undertaken in respect of the reporting criteria and Deloitte's findings, including any explanation needed in respect of judgements or local context for findings. If significant weaknesses had been identified, the weaknesses and recommendations would also be included in the report, together with follow-up of previous recommendations and details of whether they had been implemented.

The Committee asked Ms Wright if at this time she was able to identify any potential issues which may result in a delay in the publication of the Council's accounts for 2020/2021. Ms Wright advised that she had no current concerns about meeting the deadline as the current audit had been making good progress and had been running smoothly. She noted that any concerns which arose regarding the deadline would be promptly reported to Mr Steve Thompson, Director of Resources and the Chair of the Audit Committee.

Resolved: To note the External Audit plan for 2020/2021.

11 EXTERNAL ASSESSMENT OF INTERNAL AUDIT

Mrs Tracy Greenhalgh, Head of Audit and Risk presented the Committee with the findings resulting from the external assessment aimed at determining whether the internal audit team conformed to the Public Sector Internal Audit Standards (PSIAS). Mrs Greenhalgh reported that the PSIAS required that an external assessment of an organisation's internal audit function be carried out once every five years by a qualified, independent assessor or assessment team. External assessments could be in the form of a full external assessment, or a self-assessment with independent external validation.

The Committee was advised that an independent external validation process had been used for this assessment as approved by the Audit Committee in June 2019. The Council's internal audit team had carried out a self-assessment of compliance with the PSIAS which had been reported to the Audit Committee in 2020 prior to the external validation taking place in June/July 2021. Mrs Greenhalgh reported that the review had identified that the Council's internal audit team continued to conform to the PSIAS with no significant recommendations for improvement having been made. She highlighted that a number of points for consideration to further develop the audit function had arisen from the review, which would be addressed going forward, in addition to the requirement to obtain formal feedback from the Chair of the Audit Committee.

The Chair praised the internal audit team and Mrs Greenhalgh for the results of the review and extended the Committee's thanks for their ongoing hard work.

Resolved: To note the outcome of the external assessment of internal audit to confirm

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adherence to the Public Sector Internal Audit Standards.

12 AUDIT COMMITTEE ACTION TRACKER

The Committee considered the updated Action Tracker, noting that no actions were due for further consideration at this time.

13 DATE OF NEXT MEETING

The date of the next meeting of the Committee was noted as 11 November 2021, commencing at 6pm.

Chairman

(The meeting ended at 8.07pm)

Any queries regarding these minutes, please contact:
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