



# Rutland County Council

Catmose Oakham Rutland LE15 6HP

Telephone 01572 722577 Email [governance@rutland.gov.uk](mailto:governance@rutland.gov.uk)

Minutes of the **MEETING of the AUDIT AND RISK COMMITTEE** held Via Zoom - <https://us06web.zoom.us/j/98656219033> on Tuesday, 1st February, 2022 at 7.00 pm

**PRESENT:** Councillor R Powell (Chair) Councillor G Brown (Vice-Chair)  
Councillor E Baines Councillor N Begy  
Councillor M Jones Councillor A MacCartney

**ABSENT:** Councillor A Walters

**OFFICERS PRESENT:** Saverio Della Rocca Strategic Director of Resources  
Rachel Ashley-Caunt Head of Internal Audit  
Tom Delaney Governance Manager

**IN ATTENDANCE:** Councillor K Payne Portfolio Holder  
L Griffiths Grant Thornton  
P Harvey Grant Thornton

## 1 APOLOGIES

No apologies for absence were received.

## 2 MINUTES

Consideration was given to the minutes of the meeting held on 30 November 2021. It was noted that since the meeting it had been confirmed that with reference to item 10, Internal Audit Delegation, the matter would be considered by Cabinet in March rather than Council as stated in the report and minutes.

It was proposed by the Chair that the minutes be approved subject to the reference to Council being changed to Cabinet. This was seconded and upon being put to the vote, with five votes in favour and one abstention, the motion was carried.

## RESOLVED

That the minutes of the meeting held on 30 November 2021 be **APPROVED**.

## 3 DECLARATIONS OF INTEREST

There were no declarations of interest.

#### **4 PETITIONS, DEPUTATIONS AND QUESTIONS**

No petitions, deputations and questions had been received.

#### **5 QUESTIONS WITH NOTICE FROM MEMBERS**

No questions with notice from Members had been received.

#### **6 NOTICES OF MOTION**

No notices of motion had been received.

#### **7 EXTERNAL AUDIT UPDATE**

Laurelin Griffiths and Paul Harvey of Grant Thornton, the Council's External Auditors, provided a verbal update to the Committee. It was confirmed that following several delays Grant Thornton had been unable to present their annual report on their Value for Money findings, but it was expected that this would be ready for the next meeting of the Committee. It was confirmed that there had been no significant findings of concern and several minor findings would be discussed with officers prior to the report coming to the Committee.

Sav Della Rocca, Strategic Director for Resources, explained that officers had not received any feedback on the Value for Money findings. It was also agreed that following the presentation of the Value for Money conclusion to the Committee options could be explored for the matter to be presented to Council.

#### **8 RISK MANAGEMENT**

Report No. 24/2022 was presented by Sav Della Rocca, Strategic Director for Resources. The report shared the updated Risk Management Policy and sought the Committee's comments prior to approval by Cabinet. It was highlighted that the policy had not been updated for some time and reflected newer working practices and embedded the creation of directorate-level risk registers discussed at previous meetings of the Committee.

Overall, Members welcomed the updated policy and the changes made. The Strategic Director for Resources agreed to consider several comments when finalising the policy for Cabinet regarding:

- The emphasis in the appendices to the policy regarding the risks of an unstable financial position and of cyber-security.
- The minuting of non-public meetings where risk were discussed, in order to better demonstrate that risks had been properly considered.
- The list of Roles and Responsibilities in the Policy, and in particular the approval process for the Annual Government Statement between the Audit and Risk Committee, the Leader of the Council and the Chief Executive.

In response to a query regarding the six-monthly review of the Strategic Risk Register by the Committee, it was confirmed by Councillor K Payne, Portfolio Holder that this was in line with guidance from the Chartered Institute of Public Finance and Accountancy. It was also confirmed by the Strategic Director for Resources that

although the Policy would be expected to be next reviewed in four years' time, there would always be the option to commence a review at an earlier point if circumstances required.

## **RESOLVED**

That the Audit and Risk Committee's comments on the updated Risk Management Policy be taken into consideration before the policy's presentation for approval at Cabinet.

## **9 REGULATION OF INVESTIGATORY POWERS ACT (RIPA) UPDATE**

Saverio Della Rocca, Strategic Director for Resources, verbally confirmed to the Committee that there has been no use of the provisions of the Regulation of Investigatory Powers Act since the last update.

## **10 INTERNAL AUDIT UPDATE**

Rachel Ashley-Caunt, Head of Internal Audit, presented Report No 23/2022 which updated Members on the progress made in delivering the 2021/22 Annual Audit Plan and outcomes from audit assignments completed since the last Committee meeting.

Clarification was sought regarding the sharing of Internal Audit reports with Members of the Committee before they formally came before the Committee. In response Tom Delaney, Governance Manager, confirmed that once issued, Internal Audit reports were shared with Members via email and were subsequently uploaded into the Members Microsoft Group for viewing. The Head of Internal Audit and Governance Manager undertook to ensure that no recent reports had been missed from this process.

## **RESOLVED**

That the Committee **NOTES** the Internal Audit update report at Appendix A.

## **11 INTERNAL AUDIT PLANNING 2022/23**

Rachel Ashley-Caunt, Head of Internal Audit presented Report No. 22/2022 which advised Members of progress made in developing the Internal Audit Plan for 2022/23 and a list on proposed areas for coverage, and Member's views were sought on areas which the Committee would prioritise for coverage. It was noted that the provided list of areas included those put forward by Members of the Committee and the Chairs of the Scrutiny Committees, Members were thanked for their feedback and the Head of Internal Audit confirmed that alongside the final Audit Plan at the next meeting would be a reserve list of areas not taken forward with reasons why, such as the need to ensure a spread of assignments across all directorates.

In response to a question from the Chair, it was explained that Internal Audit had not included an assignment on children's safeguarding as this was examined and assurance given through Ofsted inspections. Internal Audit were best placed to examine the implementation of Ofsted recommendations, and it was agreed other areas such as fostering and corporate parenting responsibilities would allow indirect assurance to be given on children's safeguarding.

Councillor G Brown also highlighted the importance of looking into the Home to School Transport arrangements, high value contracts in Waste Management and Highways, and the SEND and MiCare services. The safeguarding implications of Taxi licensing was also suggested as a future item for an Audit Assignment.

The recommendations of the report were moved by Councillor N Begy and upon being put to the vote, with six votes in favour the motion was unanimously approved.

## **RESOLVED**

That the Committee:

- 1) **NOTES** the initial areas highlighted for potential coverage in the Internal Audit Plan 2022/23 and advise on any areas which the committee would prioritise for coverage.
- 2) **APPROVES** delegation to the Strategic Director of Resources, in consultation with the Chair of the Audit and Risk Committee, to approve an interim 2022/23 Internal Audit plan pending approval by the Committee in April 2022.
- 3) **NOTES** that the Audit Plan is flexible and will be kept under review to ensure it remains focused on key areas.

## **12 ANY OTHER URGENT BUSINESS**

There was no urgent business for consideration, but the Chair suggested a self-evaluation could be sent to Members of the Committee outside of the meeting to help identify training needs following Annual Council, it was agreed that any training could be timed to take place immediately before meetings of the Committee.

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**The Chair declared the meeting closed at 19:53.**

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