



# Rutland County Council

Catmose Oakham Rutland LE15 6HP

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Minutes of the **MEETING of the AUDIT AND RISK COMMITTEE** held in the Council Chamber, Catmose, Oakham, LE15 6HP on Tuesday, 6th December, 2022 at 7.00 pm

**PRESENT:**

Councillor A Walters  
Councillor A MacCartney

Councillor E Baines

**ABSENT:**

Councillor D Blanksby  
Councillor J Fox

Councillor W Cross  
Councillor R Payne

**OFFICERS  
PRESENT:**

Saverio Della Rocca  
Rachel Ashley-Caunt  
Paul Harvey  
Tom Delaney

Strategic Director of Resources  
S151 Officer  
Chief Internal Auditor  
Grant Thornton  
Governance Manager

**IN  
ATTENDANCE:**

Councillor K Payne

Portfolio Holder

## **1 WELCOME AND APOLOGIES**

The Chair welcomed everyone to the meeting. Apologies were received from Councillor D Blanksby, W Cross, J Fox and R Payne.

## **2 RECORD OF MEETING**

Consideration was given to the minutes of the meetings held on 27 September 2022.

It was moved by Councillor E Baines and seconded by Councillor A MacCartney that the minutes of the 27 September meeting be approved.

### **RESOLVED**

That the minutes of the meetings held on 27 September 2022 be **APPROVED**.

## **3 DECLARATIONS OF INTEREST**

There were no declarations of interest.

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

No petitions deputations or 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 PROGRESS REPORT**

Saverio Della Rocca, Strategic Director of Resources, introduced Paul Harvey of Grant Thornton, the Council's External Auditors. Mr Harvey then provided a verbal update of their work on the Council's accounts for 2021-22.

He explained to members that there was a national issue around infrastructure assets which he hoped would be resolved on 25<sup>th</sup> December when the strategy instrument was published.

He informed Members that he intended to bring the final audit findings report to the next meeting in February.

## **8 REGULATION OF INVESTIGATORY POWERS ACT 2000 (RIPA)**

The committee received a verbal update from Saverio Della Rocca, Strategic Director of Resources, confirming that there had been no use of the RIPA provisions since the last update to the Committee.

## **9 INTERNAL AUDIT UPDATE**

Report No. 192/2022 was introduced by Rachel Ashley-Caunt, Chief Internal Auditor, the report updated the Committee on the progress made in delivering the 2022/23 Annual Audit Plan and outcomes from those audit assignments completed since the last Committee meeting.

There was one amendment to the Audit Plan proposed. Following the decision in October 2022 to defer the re-procurement of the waste contracts to enable consideration of waste infra-structure requirements, this audit work was no longer relevant at this time. As such, it was proposed that the remaining audit days be applied to an audit of Business Continuity Management, given this featured as an amber residual risk on the Council's Strategic Risk Register.

It was also pointed out to Members the first of the Councils rolling risk reviews which was introduced this year which gave assurance around risk management, and it was set out in Appendix B to the report.

Members welcomed the amendment to postpone the audit of the waste contract procurement.

## **RESOLVED**

That the Committee:

- a) **NOTED** the Internal Audit update report (Appendix A).
- b) **APPROVED** the amendment to the Internal Audit Plan 2022/23 to postpone the audit of the waste contract procurement and to allocate the remaining audit days to an audit of Business Continuity Management.

## 10 INTERNAL AUDIT PLAN DEVELOPMENT 2023/24

Report No. 193/2022 was introduced by Rachel Ashley-Caunt, Chief Internal Auditor, the report informed the Committee on the process to be followed in developing the Internal Audit Plan for 2023/24. It also invited the Committee to highlight any areas where assurance was required from the Internal Audit team during the next financial year.

The draft Audit Plan would be presented to the Audit and Risk Committee in March 2023 for final refinement and formal approval.

It was pointed out to Members that planning was an area that was looked at in terms of the internal audit plan coverage. The processes around the handling of minor and major applications, an audit on planning appeals and how communication was dealt with around them. The Chief Internal Auditor was happy to look at other areas in terms of the efficiency and effectiveness of the planning function.

It was suggested by the Strategic Director of Resources that when an audit plan came back, would it be possible to see what audits the Council would likely do in Q1 of next year as he felt some flexibility should be given for a potential new Audit Committee from May to shape the remainder of the plan for the year. The Chief Internal Auditor did confirm that she would have a good idea of timings to what audits to lead with for Q1.

### RESOLVED

That the Committee:

- a) **NOTED** the process to be followed to develop the risk based Audit Plan for 2023/24.
- b) **HIGHLIGHTED** areas for consideration for the 2023/24 for the Audit Plan to the Chair of the Audit and Risk Committee and the Chief Internal Auditor.

## 11 ANY OTHER URGENT BUSINESS

There were no items of urgent business.

## 12 DATE OF THE NEXT MEETING

Monday, 13<sup>th</sup> February 2023

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**The Chair declared the meeting closed at 7.27pm.**

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