

GATESHEAD METROPOLITAN BOROUGH COUNCIL
AUDIT AND STANDARDS COMMITTEE MEETING

Tuesday, 7 February 2023

PRESENT: Councillor L Kirton (Chair)
Councillor(s): H Kelly, J McElroy, R Beadle, C Ord and Mr S Bell (Independent Member)

APOLOGIES: Councillor(s): L Green and R Mullen
L Bowler and I Dormer (Independent Members)

ASC421 MINUTES

The minutes were approved as a correct record.

ASC422 DECLARATIONS OF INTEREST

There were no declarations of interest.

ASC423 LOCAL CODE OF GOVERNANCE

The Committee received a report which considered and approved an updated version of the Local Code of Governance, based on CIPFA Delivering Good Governance in Local Government Framework.

The new Framework required a full re-drafting of the Council's Local Code of Governance. Following extensive work and consultation the Committee adopted the current format for the Local Code of Governance on 29 January 2018. The Code is reviewed on annual basis.

As part of this year's annual review of the Local Code of Governance, the Council's senior management have been requested to make any necessary amendments or additions to the document. The proposed changes were highlighted in Appendix 1

The Committee were informed that in previous years the Local Code of Governance has included an end column on 'action required'. When the code was last reviewed by the Committee this column was mentioned by members. Reference was made to the actions included in this column being annual reviews rather than specific actions. This column has been deleted as part of this year's review and, where relevant, references to the 'We demonstrate this by' column will show if issues are reviewed annually. Any specific one-off actions will in future be highlighted in bold in that column.

- RESOLVED -
- i) That the information be noted
 - ii) The Committee approved the updated Local Code of Governance

ASC424 EXTERNAL AUDITOR - AUDIT PROGRESS REPORT

The Committee received a report which outlined the external auditor's progress in delivering their responsibilities and presents for information a summary of recent reports and publications.

The report outlined:

- Audit Progress
- National Publications

The external auditor's report was attached to the main report at Appendix A for information.

RESOLVED – That the information be noted

ASC425 CORPORATE RISK MANAGEMENT 2022/23 - QUARTER 3 UPDATE

The Committee received a report which updated the Committee on Corporate Risk Management developments during the period 1 October 2022 to 31 December 2022.

The report provided an update on Strategic Risk Management, Operational Risk Management, Business Continuity Management and the Corporate Risk and Resilience Group.

The Corporate Risk and Resilience Group last met on 17 January 2023. The following items were considered:

- Review of recent Business Impact Assessment and Business Continuity Plan seasonal refresh
- Economic update from the Economic Policy and Partnerships Unit
- Resilience and emergency planning including discussion should there be planned power outages and participation in a national planning event in March 2023.
- Updates from Groups and Services

RESOLVED - That the information be noted

ASC426 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED - That the press and public be excluded from the meeting for consideration of the remaining items in accordance with paragraph 7 of Schedule 12A of the Local Government Act 1972.

ASC427 INTERNAL AUDIT PLAN 2022/23 QUARTERLY MONITORING REPORT TO 31

DECEMBER 2022

The Committee received a report which outlined the progress made by the Internal Audit and Risk Service against the audit plan for the financial year 2022/23 and summarises the main findings arising from audit activity throughout the period 1 October 2022 and 31 December 2022.

The audit plan enables the Strategic Director, Corporate Resources to fulfil his delegated responsibility to maintain an adequate internal audit of the Council's financial affairs as required by Section 151 of the Local Government Act 1972.

It was reported that 66% of the audit plan for Gateshead Groups and Services, in terms of actual audit hours against planned hours to date, Overall, this is not currently on target to achieve the local performance target of completing 97.25% of actual hours against the planned hours for the year. The main reason for being slightly below the target is delays experienced in recruiting to vacant posts.

Of the assignments that were completed during the period, the conclusion in six cases were operating well, ten were satisfactory and three were significant weakness.

From the reviews carried out to 31 December 2022 audit work was found to be complying with PSIAS and the Audit Manual.

- 95% of audits were completed within budgeted time against a target of 90%
- Productive or chargeable time was recorded at 67% of overall time against a quarter 3 of 67% (annual target of 72%) of overall time
- The average score of the customer satisfaction questionnaires returned is 3.9 out of 4 against a target of 3.4 (85%)
- The target for implementation of audit recommendations is 100% for high priority recommendations and 90% for medium priority recommendations. The current rate of implementation of all recommendations is 98%, with 100% of all medium priority and high priority recommendations having been implemented

RESOLVED – That the information presented in the report be noted

ASC428 DATE AND TIME OF NEXT MEETING

Thursday 16 March 2023 at 4.00 pm in the Blaydon Room

Chair.....