



AUDIT & REGULATORY COMMITTEE

Meeting: Wednesday, 1 December 2021 at 6.30 pm in Room DO/G16, The Devonshire Dome, University of Derby, Buxton, 1 Devonshire Road, Buxton, Derbyshire, SK17 6RY

Present: Councillor E Thrane (Chair)

Councillors J Collins, O Cross, R Quinn, F Sloman, G Wharmby and J Wharmby

Councillors Barrow and A McKeown and Mr J Scanlon and Mr M Thomas (Independent Members) were also in attendance

Apologies for absence were received from Councillors J Douglas, E Longden and K Savage

22/45 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING
(Agenda Item 3)

RESOLVED:

That the minutes of the meeting held on 30 September 2021 be approved as a correct record.

22/46 APPOINTMENT OF INDEPENDENT MEMBER
(Agenda Item 4)

The Committee considered arrangements for the recruitment of an Independent Member to the vacant position on the Committee.

It was noted that the job description would be revised taking into account the outcome of the knowledge and skills framework completed by member of the Committee earlier this year, and would now include experience around IT systems, project and contract management.

RESOLVED:

That an advert be placed for the vacant position of Independent Member to the Committee.

22/47 EXTERNAL AUDIT - AUDIT FINDINGS REPORT
(Agenda Item 5)

The Committee considered the key findings and other matters arising from the statutory audit of High Peak Borough Council and the preparation of the Council's financial statement for the year ended 31 March 2021.

Regarding the review of the financial statements, subject to outstanding queries being resolved, it was anticipated that an unqualified audit opinion would be issued.

Work was on-going around Value for Money arrangements, but to date, no risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources had been identified.

Consideration was given to the accounting treatment for Buxton Crescent, and the impact of any outstanding work on the approval of the Statement of Accounts and Annual Governance Statement.

The External Auditors and Finance Team were thanked for their excellent work, particularly in the period of a pandemic.

RESOLVED:

That the External Audit findings and any impact on the preparation of the financial statements for the year ending 31 March 2021 be approved, subject to no significant issues arising from the resolution of queries and completion of outstanding work.

22/48 ANNUAL GOVERNANCE STATEMENT
(Agenda Item 6)

Regulation 6 (1) (a) of the Accounts and Audit Regulations 2015 requires the Council to conduct a review each financial year of the effectiveness of its system of internal control and to approve an Annual Governance Statement (AGS). The statement needs to be prepared in accordance with proper practices in relation to accounts and must be approved in advance of the Council approving the statement of accounts. 'Proper practices in relation to accounts' relates to those accounting practices which are contained in a code of practice or other document which is identified for the purposes of this provision by regulations made by the Secretary of State. Such guidance is contained in the CIPFA/SOLACE framework and guidance on 'Delivering Good Governance in Local Government'. In response to a query, it was confirmed that the statement had been prepared in accordance with the latest guidance.

RESOLVED:

That the Annual Governance Statement 2020/21 be approved.

22/49 STATEMENT OF ACCOUNTS 2020/21
(Agenda Item 7)

The Committee scrutinised the Statement of Accounts for 2020/21 in compliance with the legislative provisions relating to financial reporting and the Council's commitment to transparency and accountability in the stewardship of public funds.

Members of the Committee had attended a training session around scrutiny of the Statement of Accounts in preparation for this meeting.

RESOLVED:

That the Statement of Accounts be approved, subject to the resolution of outstanding issues identified by the external auditors in the Audit Findings Report and no material issues being raised prior to the statement being signed by the Chair of the committee and the Chief Finance Officer.

22/50 **2021/22 INTERNAL AUDIT PERIODIC REPORT**
(Agenda Item 8)

The Accounts and Audit Regulations 2015 require the Council to “undertaken an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.” In accordance with the Public Sector Internal Audit Standards, the Audit Manager must report periodically to the Audit Committee on the internal audit activity’s performance relative to its plan.

Matters discussed included the timing of the audit reports around the housing rents (recovery) service and AES and staffing levels within the audit team.

RESOLVED:

That the 2021/22 Internal Audit Periodic Report June 2021 to October 2021 be noted,

22/51 **RISK MANAGEMENT UPDATE**
(Agenda Item 9)

The Committee scrutinised the Council’s Risk Management arrangements in accordance with generally accepted good practice.

Particular consideration was given to the risks associated with the Climate Change agenda.

RESOLVED:

That the Council’s current risk position and the mitigation / fruition plans summarised within Appendix A (strategic risks), Appendix B (operational risks), Appendix C (project risks) and Appendix D (opportunity risks), be noted.

22/52 **WHISTLEBLOWING POLICY**
(Agenda Item 10)

The *Public Interest Disclosure Act 1998* received the Royal Assent in July 1998 and came into force on 2nd July 1999, The Act gives protection to “whistleblowers” that raise concerns about serious fraud or malpractice at their place of work against victimisation or dismissal, provided they have

acted in a responsible way in dealing with their concerns. In support of this, the Council actively promotes its Whistleblowing Policy to ensure all relevant parties are aware of it and of how and when to use it.

It was noted that the main changes to the revised Whistleblowing Policy were details around job descriptions and data protection.

RESOLVED:

That the revised Whistleblowing Policy attached at Appendix 1 be approved and adopted.

22/53 NATIONAL SCHEME FOR AUDITOR APPOINTMENTS
(Agenda Item 11)

The Committee considered proposals for appointing the external auditor to the Council for the five year period from 2023/24.

RESOLVED:

That Council be recommended to accept Public Sector Audit Appointments' invitation to opt into the sector-led option for the appointment of external auditors to principal local government bodies for five financial years from 1 April 2023.

22/54 WORK PROGRAMME
(Agenda Item 12)

It was requested that the work programme for next year be reviewed to ensure the amount of business considered at each meeting is more manageable.

RESOLVED:

That, subject to the above comment, the work programme be noted

The meeting concluded at 7.45 pm

CHAIRMAN
FIELD_TITLE