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## MINUTES OF A MEETING OF THE AUDIT COMMITTEE

Appointment Centre Room 10 & 11, Town Hall, Romford  
14 May 2024 (7.00 - 9.12 pm)

**Present:**

### **COUNCILLORS:**

<b>Conservative Group</b>	Keith Prince, Damian White and David Taylor
<b>Residents' Group</b>	Julie Wilkes (Chair), Jacqueline Williams (Vice-Chair)
<b>Labour Group</b>	Jane Keane
<b>East Havering Residents Group</b>	Darren Wise

No apologies were received for the absence of Councillors.

Through the Chairman, announcements were made regarding emergency evacuation arrangements and the decision making process followed by the Committee.

### 120 **MINUTES OF THE MEETING**

Members noted the venue was incorrect and should read 'Council Chamber'.

Otherwise the minutes were agreed as a correct record and were signed by the Chairman.

### 121 **EXTERNAL AUDIT REPORT**

Members welcomed officers from Ernst & Young (EY) who presented the external audit report.

Members noted the statement of accounts for 2020/21 were originally presented in July 2021 but sign off had been delayed with only 9% of national accounts signed by the deadline of September 2021. EY has undertaken additional work due to the Council's financial position which had further delayed the sign off of the accounts with a projected sign off date of June 2024.

It was explained to the Committee that the Highways assets in April 2022 had caused delays in the audit results for Audit and a resolution had not been found until late 2022 which halted the other audits. The capitalisation directive would have to be included with all work to be concluded by July 2024. Officers explained to members that although issues in the accounting had been found, these were not material and were keen to conclude the 202/21 statements to allow more time to focus on the 2023/24 accounts with some issues remaining in the later accounts.

Members only noted one main issue within the audit for Pensions which was a disclosure error relating to LGIM investments but these did not affect the finance level.

The Committee agreed the recommendations subject to any changes being circulated to the Committee members.

**122 DRAFT ANNUAL GOVERNANCE STATEMENT 2023/24**

The Committee was presented with the annual 'look back' at governance.

It was noted there were 89 breaches with more in-depth data to be shared with members. 89% of Council staff had been trained on data breaches but the target was 95% so there was still work to be done to reach the target. Officers suggested a potential deep dive into GDPR breaches which was welcomed by the Committee. Officers were asked to review the implementation against the READI review which officers agreed they would do.

The Committee agreed the recommendations.

**123 HEAD OF ASSURANCE ANNUAL REPORT 2023/24**

The Committee was presented with the Head of Assurance Annual Report for 2023/24.

Members were presented with a summary of the systems completed and drafted. It was noted that 4 systems had been removed from the plan with highway services showing as an error as it had been delayed until the following year. Also, Members were presented with details of all the recommendations linked to any risks. The DPIA compliance of CCTV had been implemented. Members questioned the relationship of the Audit team with other services within the Council to which officers explained the relationships were generally positive.

The Committee gave thanks to the officers for their continued hard work to present the report in the new layout.

The Committee agreed the recommendations.

**124 DRAFT INTERNAL AUDIT PLAN 2024/25**

The Committee was presented with the Draft Internal Audit Plan for 2024/25.

Members noted the risks were fluid and the plan was a flexible document. Cllr Taylor raised a number of queries to which officers would reply to outside of the meeting.

The Committee agreed the recommendations.

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**Chairman**