

**MINUTES OF THE  
AUDIT AND RISK COMMITTEE**  
held on 22 January 2025 at 7pm

Present:

Councillor N. Walsh (Chair)

Councillors, G. Bonnett, H. Clark, N. Dudley, J. Raven and A. Sosin,

Independent Person –  
Ms J Hoeckx

### 1. Apologies for Absence and Substitutions

Apologies for absence were received from Councillor Whitehead, with Cllr Bonnett acting as their substitute, and Mr Groves.

### 2. Minutes

The minutes of the meeting on 11 December 2024 were confirmed as a correct record.

### 3. Declarations of Interests

All Members were reminded to disclose any interests in items of business on the meeting's agenda and that they should do so at this point on the agenda or as soon as they became aware of the interest. They were also obliged to notify the Monitoring Officer of the interest within 28 days of the meeting if they had not been previously notified. None were made.

### 4. Public Questions

There were no questions or statements from members of the public.

### 5. Announcements

No announcements were made.

### 6. Procurement Update

The Committee were presented with a report detailing the recent and ongoing procurement activities and achievements. This includes management of the procurement process for temporary accommodation, a key issue for the authority, in addition to the successful services provided to Uttlesford District Council.

It was confirmed that the Procurement Act 2023 is due to come into effect on 24<sup>th</sup> February 2025. The Committee were reassured that although the changes will have

an impact on the delivery of procurement services within the Council, the team had completed all relevant training and were preparing for the implications, including preparing other service managers.

They were informed of a recent restructure within the procurement team and the forward plan for the team, ensuring that they are appropriately supported.

**RESOLVED** that the report be noted.

(7.03pm to 7.11pm)

## 7. Risk Management Report

The Committee heard that the Council's risk register had been revised to include new risks and update the risk rating of existing matters.

The Committee were reminded that many risks are influenced and increased by external factors and work will remain ongoing to ensure that the Council can respond to them accordingly.

Following the departure of key staff, responsibility for risk management currently falls within the internal audit team. However, it was acknowledged that it would be best practice for the functions to remain separate to ensure impartiality. With this in mind, officers assured members that recruitment to this area was a key priority.

In response to questions, the Committee were reassured that risk management is well embedded in the culture of the Council, with engagement from senior officers.. Members of the Committee shared officer concerns regarding the implications of local government reorganisation and agreed that when further information on the matter is received, the risk rating may be escalated accordingly.

**RESOLVED** that the report be noted.

(7.11pm to 7.26pm)

## 8. Internal Audit Interim Report 2024/25 and Update on Global Internal Audit Standards

The Committee heard an update on the work that internal audit had undertaken between April – December 2024 and the preparation for the new global internal audit standards.

Officers confirmed that they were satisfied that where high priority actions had been identified, actions had been taken by the relevant services and senior officers to implement the recommendations. It was also advised that although some scheduled audit reviews had been postponed, they have been scheduled for a later date. This is to ensure that reviews are scheduled at the right time to ensure that value can be added to the delivery of the service.

The Committee also heard that the new global audit standards due to take effect on 1<sup>st</sup> April 2025, superseding the current framework. The new standards enforce 15 key principles, with some relating to the role of the Audit Committee's role and

functions. Officers reassured the Committee that they are already compliant with most requirements, but they may expect to see some minor adjustments to processes and reporting. They were reassured that no further changes to standards are expected in the near future.

**RESOLVED** that the report be noted.

(7.23pm to 7.36pm)

## 9. Internal Audit Strategy 2025-27

The Committee received a report outlining the internal audit strategy for 2025-27, detailing how the service will be delivered and developed. The strategy seeks to enhance and protect organisational value by engaging key performance indicators and risk-based assurance.

Members of the Committee confirmed that they felt reassured that the future of the service was well-considered and mapped.

It was indicated that it may be beneficial for updates on implementation of audit reviews be reported to each meeting of the committee, rather than the current reporting route. It was agreed that officers would explore how this may be delivered and return a potential framework to the next meeting.

**RESOLVED** that the report be noted and the internal audit strategy for 2025-27 be approved.

(7.36pm to 7.47pm)

## 10. Work Programme

The Committee received an update on the work programme for 2024-25. It was indicated that it would be beneficial for the next meeting, scheduled for March 2025, be brought forward to 26<sup>th</sup> February 2025, to accommodate the external audit update.

Members of the Committee that were yet to complete the training that had been circulated were encouraged to do so.

**RESOLVED** that the work programme of the Committee be noted and the new date be agreed.

(7.47pm to 7.49pm)

## 11. Urgent Business

The Committee were advised that the Council's external auditors had recently confirmed that they would be in a position to report on their findings of what was likely to be a partial audit for 2023/24. The accounts must be authorised by the end of February, giving justification for the rescheduling of the next meeting.

Members of the Committee were also advised to consider the government consultation on local audit reform, seeking to tackle the challenges faced by local authorities within the existing audit system. [The consultation can be accessed online](#) and closes on 29<sup>th</sup> February 2025.

The meeting closed at 8:02 pm.

Chair