

EPPING FOREST DISTRICT COUNCIL AUDIT & GOVERNANCE COMMITTEE MEETING MINUTES

**Monday 20 March 2023, 7.00 pm - Time Not Specified
Council Chamber - Civic Offices**

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| Members Present: | Councillors P Bolton (Chairman), T Matthews, B Vaz and M Owen |
| Apologies: | Councillor(s) S Heap |
| Officers In Attendance: | Laura Kirman (Democratic Services Officer), Andrew Small (Strategic Director, Corporate and Section 151 Officer), Sarah Marsh (Chief Internal Auditor), Amy Buckley (Higher Level Apprentice (Internal Communications)) and Sally-Anne Pearcey (Senior Auditor) |
| Officers In Attendance (Virtually): | Sue Linsley (Senior Auditor) and Adrian Hendry (Democratic Services Officer) |
| Co-opted Members: | Anthony Jarvis (Vice Chairman) |

[A RECORDING OF THIS MEETING IS AVAILABLE FOR REPEATED VIEWING](#)

51 WEBCASTING INTRODUCTION

The Chairman made a short address to remind everyone present that the meeting would be broadcast live to the internet, and would be capable of repeated viewing, which could infringe their human and data protection rights.

52 DECLARATIONS OF INTEREST

There were no declarations of interest made pursuant to the Council's Members' Code of Conduct.

53 MINUTES

Resolved:

The minutes of the meeting held on 13 February 2023 be taken as read and signed by the Chairman as a correct record.

54 MATTERS ARISING

There were no matters arising from the minutes of the previous meetings which warranted further discussion.

55 AUDIT & GOVERNANCE COMMITTEE - WORK PROGRAMME

The Committee noted its Work Programme for 2022/23.

56 INTERNAL AUDIT PROGRESS REPORT

The Chief Internal Auditor, S Marsh, presented the Internal Audit Monitoring Report and updated the Committee on the work completed by Internal Audit since the previous meeting.

The audit of the sundry debt system had been finalised and a reasonable level of assurance had been given. The recommendation tracker remained stable and there were no issues of concern to bring to the attention of the Committee.

Resolved:

The Committee noted the summary of the work of Internal Audit and the Corporate Fraud Team for the period February to March 2023

57 INTERNAL AUDIT STRATEGY AND AUDIT PLAN 2023/24

The Chief Internal Auditor, S Marsh outlined the Internal Audit Strategy and Audit Plan 2023/24 report, and highlighted that Internal Audit supported and contributed to the achievement of the Council's objectives by supporting good governance. Internal Audit provided assurance to the Committee. The Internal Audit Strategy and Plan for 2023/24, the indicative work programme the years 2024/25 and 2025/26 set out priority areas and how this would be achieved.

Resolved:

The Committee:

- (1) Considered the effectiveness and contribution of the Internal Audit Strategy and Plan within the Council's assurance framework, and
- (2) Approved the Internal Audit Strategy and Plan for 2023/24.

58 RISK MANAGEMENT

The Strategic Director Corporate and Section 151 Officer, A. Small outlined the risk management framework which had been reviewed by the Senior Leadership Team, New corporate risk templates and matrices had been rolled out and the corporate risk register, format and risk naming convention was as detailed in the report.

The Committee acknowledged the improvements in the approach to risk management and their role in monitoring risk and ensuring accountability.

The Committee were advised that the risk associated with overall size of borrowing would be taken back to the officer group and brought back to a future Committee.

Resolved:

The Committee reviewed and endorsed the corporate risk register.

59 ANY OTHER BUSINESS

No other business was raised for consideration by the Committee.

60 EXCLUSION OF PUBLIC AND PRESS

The Committee noted that there was no business which necessitated the exclusion of the public and press from the meeting.

CHAIRMAN