

Full Council

14th January 2020



Report of:	Audit Committee Chair
Title:	Audit Committee Half Year Report
Ward:	N/A
Member Presenting Report:	Audit Committee Chair – Councillor Mark Brain

Recommendation

The Council notes the report of the Audit Committee and the key areas the Committee is monitoring to support improvements required.

Summary

The report provides early insight to the work of the Audit Committee during 2019/20 to date and highlights key areas identified from their work.

The significant issues in the report are:

- The work of the Committee to date is included in Appendix 1 of the report at Appendix A
- Key issues being monitored by Audit Committee are included at section 2 of the report at Appendix A.



Policy

1. The Audit Committee's terms of reference are determined by Full Council. The City Council has a duty to ensure adequate and effective risk management, internal control and governance arrangements and the economy, efficiency and effectiveness of its activities. The Audit Committee has a key role in assessing the extent to which this responsibility is being met and advising the Council on the adequacy and effectiveness of these arrangements.

Consultation

2. **Internal**
Audit Committee Members including independent members
Internal Audit
3. **External**
None

Context

4. The Committee is the primary means by which Full Council obtains assurance that governance, risk management and control systems are in place and effective. The Committee has previously provided an Annual Report to Full Council however in reviewing their effectiveness the Committee have determined that more timely half yearly updates are also provided.

Proposal

5. The Council notes the report of the Audit Committee and the key areas identified in section two of the attached report. The Committee will continue to monitor to support improvement in these areas.

Other Options Considered

6. N/A

Risk Assessment

7. The work of the Audit Committee mitigates against any failure by the Council to obtain independent assurance in relation to the governance processes underpinning :
 - an effective risk management framework and internal control environment
 - the effectiveness of financial and non-financial performance (to the extent it affects exposure to risk and poor internal control)
 - the Annual Governance Statement, and
 - the review and approval of the annual statement of accounts.

Public Sector Equality Duties

- 8a) Before making a decision, section 149 Equality Act 2010 requires that each decision-maker considers the need to promote equality for persons with the following “protected characteristics”: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex, sexual orientation. Each decision-maker must, therefore, have due regard to the need to:
- i) Eliminate discrimination, harassment, victimisation and any other conduct prohibited under the Equality Act 2010.
 - ii) Advance equality of opportunity between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to --
 - remove or minimise disadvantage suffered by persons who share a relevant protected characteristic;
 - take steps to meet the needs of persons who share a relevant protected characteristic that are different from the needs of people who do not share it (in relation to disabled people, this includes, in particular, steps to take account of disabled persons' disabilities);
 - encourage persons who share a protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.
 - iii) Foster good relations between persons who share a relevant protected characteristic and those who do not share it. This involves having due regard, in particular, to the need to –
 - tackle prejudice; and
 - promote understanding.
- 8b) No equalities impact anticipated from this report

Legal and Resource Implications

Legal – N/A
Financial – N/A
Land – N/A
Personnel – N/A

Appendices:

Appendix A – Audit Committee Half Year Report to Full Council

LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**Background Papers:**

Audit Committee Papers.