

**Bristol City Council
Minutes of the Audit Committee**

6 March 2023 at 3pm



Members Present:-

Councillors: Andrew Brown (Chair), Fabian Breckels, John Geater, Zoe Goodman, Jonathan Hucker, Guy Poultney, Ani Stafford-Townsend (substitute for Tony Dyer) David Wilcox.

Independent Members of the Committee: Adebola Adebayo and Simon Cookson

Officers in Attendance:-

Denise Murray – Director of Finance, Simba Muzarurwi – Chief Internal Auditor, Alison Mullis – Deputy Chief Internal Auditor, Tony Whitlock – Finance Business Partner, Allison Taylor – Democratic Services

1 Welcome, Introductions and Safety Information

The Chair welcomed all parties to the meeting. The Committee noted the emergency evacuation procedure for the Council Chamber if required.

2 Apologies for absence.

Apologies received from Councillor Dyer with Councillor Stafford-Townsend attending as substitute.

3 Declarations of Interest.

There were none.

4 Minutes of Previous Meeting.

RESOLVED – that the minutes of 30 January 2023 be approved as a correct record and signed by the Chair.



5 Action Sheet.

All actions completed.

6 Public Forum

It was noted that Public Forum Statements and Questions would be considered at the beginning of the respective item to which they related.

7 Work Programme

This was noted.

8. Grant Thornton Audit Progress Report and Sector Update.

Beth Bowers - Grant Thornton, summarised the report for the benefit of the Committee and the following points arose from discussion:-

1. A local elector had objected to the financial statements during the public inspection period. There were strict guidelines regarding the content of objections and they could be rejected if malicious. If accepted a proportionate response was permitted in order to avoid GT and BCC having undue levels of work. The nature of this objection was procurement and connections and the Monitoring Officer had separately been in communication with the objector so GT were working collaboratively with the Monitoring Officer;
2. As the 20/21 accounts were still outstanding it was likely that these accounts would come before the Committee's AGM in May along with the 21/22 accounts;
3. An Appended table in the Audit Findings report highlighted detailed disclosures adjusted and reasons since the 20/21 accounts were provisionally approved. GT's report to the Committee in May would also highlight in coloured text new matters that have come to light since the accounts were provisionally approved;
4. The Director – Finance confirmed that the delegation to the Chair agreed at the last meeting would now be removed;
5. GT's May report would also cover further findings and improvements that BCC could make to their accounts;
6. It was confirmed that as it stands and therefore unless government policy changed BCC would need to explore other avenues in order to fund the gap in finances to deliver the Council's basic responsibilities;
7. GT's review of the Local Unitary Authorities working relationship with WECA and the Mayor had been shared with all Directors of Finance before it was published. There was a need to ensure the working relationships were where they needed to be. There was no fault attributed to any specific Council;
8. The Chair reported that GT had been reappointed as BCC's External Auditor. He also reported a CIPFA training session which members had been invited to. It had been helpful to find out what was going on in the wider audit sphere.

Resolved – That the report be noted.



9. Internal Audit Draft Quarter 1 Plan 2023/24.

The Chief Internal Auditor summarised the report for the benefit of the Committee and the following points arose from discussion:-

1. This was an appropriate Plan and had been replicated across the Public Sector as it responded to risks in a more agile way. It was possible to deliver what was proposed but if risks changed IA would need to move quickly;
2. IA was able to generate income by carrying out IA work for WECA. 60 days was achievable without impacting BCC work. It also sent the right message around working co-operatively;
3. If there was urgent need to undertake audits that are not part of approved Quarter 1 priorities retrospective approval would be sought in the May Committee.

Resolved – That the draft Internal Audit Plan for quarter 1 of 2023/24 be approved.

10. Independent Review of Whistleblowing Arrangements 2022/23.

The Chief Internal Auditor summarised the report for the benefit of the Committee and the following points arose from discussion:-

The Chair welcomed the substantial assurance given by a 3rd party. There were no further comments and it was:-

Resolved - That the outcomes from the independent review of whistleblowing arrangements be noted and the actions being taken to address any issues identified be endorsed.

11. External Review of Bristol City Council Internal Audit Service.

The Chief Internal Auditor summarised the report for the benefit of the Committee and the following points arose from discussion:-

1. An Independent Member congratulated the Chief Internal Auditor and the IA team for the significant work they had done;
2. The Chair added his thanks for the team for establishing a service with visible outcomes. There were no further comments and it was:-

Resolved –

1. **That the Council’s Internal Audit Service conforming to the requirements of the Public Sector Internal Audit Standards (PSIAS) and the positive outcome from the external assessment be noted;**
2. **That the action being taken by the Chief Internal Auditor to implement the single recommendation from the Peer Review be endorsed.**



12. Review of External Inspections of Council Services 2022/23.

The Head of the Executive Office summarised the report for the benefit of the Committee and the following points arose from discussion:-

1. The methods by which recommendations were monitored and implemented depended on the Peer Review Inspection;
2. The Chair asked that the use of jargon be avoided;
3. Audit Committee was able to refer a matter to a Scrutiny Committee for consideration.

Resolved – That the findings of the external inspections, any improvement actions required as a consequence of the inspection findings and, where appropriate, the management response and the assurance arrangements in place that oversee the council’s response to inspection findings be noted.

13. Administrative changes to the Finance Scheme of Delegation.

The Director Finance summarised the report for the benefit of the Committee and the following points arose from discussion:-

1. The Constitution would be reviewed as a result of the new Committee System Model and the FSOD would be reviewed as part of that process and from then reviewed every 2 years;
2. The amended scheme provided clarity around whether a matter was an Officer Executive Decision or whether it needed to come to Cabinet;
3. The scheme also clarified the meaning of ‘in consultation’ in relation to authorising payments.

Resolved - That the administrative changes to the Finance Scheme of Delegation as set out in this report be noted.

Date of Next Meeting

The next meeting is scheduled to be held on 30 May 2023 at 2pm.

The meeting ended at 4pm.

CHAIR _____



