

**Date:** 18 May 2022

**Title:** Audit and Risk Committee Report

**Responsible Director:** Jane Carey

**Chair of the Committee:** Frances Done

## Paper for information

### Open paper



## 1. Issue

- 1.1 This paper provides an update on the recent work of the Audit and Risk Committee. Since the last Board meeting the Committee has met once, on 5 May 2022.

## 2. Recommendations

2.1 The Board is asked to

- note the paper and ask any questions of the Chair of the Audit and Risk Committee or Accounting Officer, and
- confirm delegation for approval of the Annual Report and Accounts to the Committee.

## 3. Summary of issues discussed

- 3.1 **External Audit** –the Committee noted that the end of year audit was underway and there were no issues to report at this stage. A detailed report on the audit findings and the C&AG opinion will be provided for the June Committee meeting.
- 3.2 **Internal Audit** – the Committee considered two reports on recent internal audits. Adherence to Business Principles and reserves provided positive assurance of compliance with the policy. The Follow Up report confirmed that internal audit recommendations had been satisfactorily implemented.

- 3.3 The Committee noted the Annual Opinion was Moderate. They considered this reasonable on a scale of Substantial, Moderate, Limited and Unsatisfactory.
- 3.4 **Internal Audit Plan for 2022/23** - the Committee welcomed RSM, the new Internal Auditors, and approved their draft plan, subject to comments.
- 3.5 **Annual Assessment of information risk** – the Committee approved the report subject to the final comments to be added by the Senior Information Risk Manager (SIRO) and Audit Committee Chair. They confirmed it was comprehensive and reassuring but suggested the presentation of the information could be simplified for future reports.
- 3.6 **Draft Annual Report and Accounts** – the Committee noted the draft report. The final version of the Annual report and Accounts will be presented to the Committee at its meeting on 9 June 2022.
- 3.7 The Committee requests that the Board confirm that they delegate authority to approve the Annual Report and Accounts to the Committee.
- 3.8 **Assurance Framework review** – the Committee reviewed the updated framework and made some suggested updates.
- 3.9 **Risk register** – the Committee noted the register.
- 3.10 **Annual review of complaints and information requests** – the Committee noted the report.