

**ROYAL BOROUGH OF GREENWICH**  
**AUDIT & RISK MANAGEMENT PANEL**  
**TUESDAY, 29 JUNE 2021 AT 7.00PM**

**MINUTES**

**PRESENT:**

**Members:**

Councillor Chris Lloyd (Chair), Dr Susan Blackall (vice-Chair), Councillors Mick Hayes, Pat Slattery and Charlie Davis

**Officers**

Director of Finance; Assistant Director Corporate Finance; Assistant Director of Finance (Financial Governance & Audit) and Committee Services Officer

**Other People in Attendance**

Paul Jacklin, Senior Manager (Grant Thornton)

**Item  
No.**

**1 Apologies for Absence**

Apologies for absence were received from Councillor Linda Perks.

Apologies for absence were given for Iain Murray, Key Audit Partner (Grant Thornton)

**2 Urgent Business**

There was no urgent business for the meeting.

The Chair advised that there was to be an additional meeting of the Panel on 12 July 2021 and that the September meeting was to be rescheduled to 28 September 2021; these changes were in connection with the Statement of Accounts.

### **3 Declarations of Interest**

#### **Resolved -**

That the list of Councillors' memberships as Council appointed representatives on outside bodies, joint committees and school governing bodies be noted.

### **4 Minutes**

#### **Resolved -**

That the minutes of the meeting of the Audit and Risk Management Panel held on 24 February 2021 be agreed and signed as a true and accurate record.

### **5 Internal Audit & Anti-Fraud – Performance Report 2020/21**

The report was presented by the Assistant Director of Finance (Financial Governance & Audit). He added that there had been a follow-up limited assurance review which had not previously been reported to the Panel in relation to tied accommodation. Responsibility for tied accommodation had moved mid-review from Human Resources to Finance; it was to do with some specific cases and the issue was that someone should be nominated to oversee the processes.

In response to questions from the Panel, the Assistant Director of Finance (Financial Governance & Audit) replied that he would inform the Chair subsequently of the timescales for Officers to meet further on the Leaseholder Service Charges review. The Assistant Director said that statistically there was a chance of increased risk arising from the delay in auditing some schools, but it was not felt to be a major risk because the vast majority of schools had had moderate level assurance and if there were any with limited level assurance last time then they would be looked at first. He added that under the current circumstances some of the work might be done online or remotely. There was a danger that Covid-19 might have affected the ability of schools to carry things out, and if any major issues were found that could put the work of audit back. The Assistant Director indicated that it was expected that they would be back to their full complement of staff next week. As a contingency to deal with any increased backlog there was a framework arrangement with other local authorities and some audit firms if assistance was required but they were not expecting that would be needed.

The Assistant Director advised that with regard to the 29 allegations of fraud in connection with Covid-19 Business Grants only 3 or 4 might progress to a prosecution; the others might not be fraudulent for various reasons. He commented that the Council's process of making urgent decisions to allow the grants made no difference to the eligibility or otherwise of grant applications, and some businesses might have suffered if the decision making process had been protracted.

### **Resolved -**

1. That the Internal Audit and Anti-Fraud performance in relation to the delivery of the Royal Borough's Internal Audit Plan and the prevention, detection and investigation of fraud, for the year 2020/21 be noted.
2. That the Head of Internal Audit opinion on the soundness of the control environment in place within the Royal Borough as one part of the overall assurance assessment provided to Members as part of the Annual Governance Statement be noted.

## **6 Internal Audit Plan 2021/22**

### **Resolved -**

That the details of the Internal Audit Plan for 2021/22 be noted.

## **7 External Audit Plan 2020/21**

In responses to a question from the Panel the Senior Manager (Grant Thornton) clarified that the reason for the increase in fees was due to more work in relation to Value for Money, and because of regulatory changes resulting in more work; the increase was consistent with fee increases across London.

In responses to a question from the Panel the Senior Manager (Grant Thornton) Service explained that transformation and cultural change was a focus as a key area of risk because it was about how the authority delivered savings and how the authority brought the workforce along in delivering the savings programmes.

The Chair commented that Overview and Scrutiny had noted there was a sizable amount of savings to be made through the council working differently, for example through digitalisation, but there were large sums of money associated with making those savings. The Director of Finance added that it

was essential to get the cultural shift to maximise the delivery of the transformation. He advised the Panel that the Continuous Improvement Programme was considered regularly by Overview and Scrutiny.

**Resolved -**

That the external audit plan for the authority and pension fund (as set out in Appendix A of the report) for 2020/21 be noted.

**8 Draft Report on the work of the Audit and Risk Management Panel during 2020/21**

**Resolved -**

1. That the report, setting out the issues considered by the Audit and Risk Management Panel during 2020/21 be noted.
2. That the report will be submitted to Council on 21 July 2021 be noted.

The meeting closed at 7.28 pm

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Chair