

## MCA - AUDIT, STANDARDS AND RISK COMMITTEE

### MINUTES OF THE MEETING HELD ON:

FRIDAY, 28 APRIL 2023 AT 10.00 AM

SOUTH YORKSHIRE MCA, 11 BROAD STREET WEST,  
SHEFFIELD, S1 2BQ



#### Present:

Councillor Phillip Lofts (Chair)  
Councillor Ian Auckland  
Councillor Austen White  
David Phillips  
Paul Schofield

Barnsley MBC  
Sheffield City Council  
City of Doncaster Council  
Independent Member  
Independent Member

#### In Attendance:

Gareth Sutton	Executive Director of Resources & Investment	SYMCA Executive Team
Claire James	Head of Corporate Governance	SYMCA Executive Team
Ellen Hinsley	Minute Taker	SYMCA Executive Team
Rob Barnett	Internal Auditor	RSM
Aaron Macdonald	Internal Auditor	RSM

#### Apologies:

None.

#### 139 Welcome and Apologies

The Chair welcomed all to the meeting. No apologies had been received.

#### 140 Urgent Items/Announcements

None.

#### 141 Items to be Considered in the Absence of Public and Press

None.

#### 142 Declarations of Interest by any Members

None.

#### 143 Reports from and Questions by Members

None.

144 **Questions from Members of the Public**

None.

145 **Minutes of the Previous Meeting held on 22 March 2023**

Members requested updates on a number of actions raised at the previous meeting.

The Executive Director of Resources & Investment advised that although a meeting with the External Audit Team had been held, little progress had been made to accelerate the timetable for the 2023/24 Accounts. Options for escalating the issue to the Public Sector Audit Appointments (PSAA) were currently being explored.

The Executive Director of Resources & Investment also confirmed that he had written to Sheffield City Council to express concerns around safety at Bernard Road. The Council had agreed to follow up on this internally and any progress would be reported back to the Committee.

**RESOLVED** that the minutes of the meetings held on 22 March 2023 be approved.

146 **Internal Audit Plan 2023/24**

The Committee was presented with the Internal Audit Plan for 2023/24 as well as a 3-year Internal Audit Strategy.

The following priorities had been identified for 2023/24:

- Bus Data Quality
- Tram Services Progress Healthcheck
- Cyber Security
- Adult Education Budget
- Risk Management
- Governance
- Purchasing & Creditors
- Assurance Framework.

It was noted that the Internal Audit Plan was flexible and could be amended at any point to fit requirements.

In response to questions, the Executive Director of Resources & Investment informed the Committee that an audit of Doncaster Sheffield Airport (DSA) had been considered but deemed unnecessary as the Mayor had committed to an independent inquiry on strategic infrastructure. It was anticipated that the Bus Data Quality audit would enable the MCA to understand where investment in buses would be best targeted.

With regards to concerns around the proposed approach to the audit on Key Financial Controls, the Executive Director of Resources & Investment advised that the audit on the Assurance Framework would also address risks

associated with the management of the Capital Programme. He added that he felt that the 'deep dive' approach would provide greater assurance.

**ACTION: The Committee requested that the relationship between the MCA and the subsidiary tram operating company be part of the focus of the audit on Tram Services to ensure appropriate governance arrangements were in place.**

**RESOLVED** that the Audit, Standards and Risk Committee consider and approve the Internal Audit Plan for 2023/24 and the 3-year Internal Audit Strategy.

I, the undersigned, confirm that this is a true and accurate record of the meeting.

Signed .....

Name .....

Position .....

Date .....