



MINUTES OF A MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON 22nd MARCH 2023

PRESENT: Councillor P Turner (Chair), Councillors A Cooper (Vice-Chair), D Cook, S Daniels, J Jones and P Thompson

Officers Joanne Goodfellow (Assistant Director Finance), Andrew Wood (Audit Manager) and Jo Hutchison (Senior Scrutiny and Democratic Services Officer)

Guests William Guest (Grant Thornton) and Robin Pritchard (Business Risk Solutions) (Business Risk Solutions)

63 APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillor R Kingstone.

The Chair welcomed Cllr P Thompson to the Committee who had been recently appointed as a member.

64 MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 9th February 2023 were approved and signed as a correct record.

(Moved by Councillor D Cook and seconded by Councillor A Cooper)

65 DECLARATIONS OF INTEREST

There were no Declarations of Interest.

66 PUBLIC SECTOR INTERNAL AUDIT STANDARDS & EXTERNAL QUALITY ASSESSMENT

Report of the Audit Manager on the Public Sector Internal Audit Standards and External Quality Assessment.

To report on the External Quality Assessment completed to ensure compliance with the Public Sector Internal Audit Standards and outline to Committee the agreed Action Plan for improvements.

The Committee received a presentation from the external consultant, Mr Robin Pritchard, from Business Risk Solutions which summarised the outcomes of the External Quality Assessment. It was reported that the external assessment was that the service generally conforms to the Public Sector Internal Audit Standards.

The Committee thanked the Audit Manager for his work over the past two years.

The Committee sought clarification around the risk associated with the small team in internal audit and it was reported that resources were supplied through external provision, including specialist IT audit service and that the vacancies remained and when appropriate recruitment to these posts would be pursued.

It was agreed that the Action Plan would be brought to the Committee on a quarterly basis.

RESOLVED: that the Committee endorsed the External Quality Assessment and the responses to the recommendations made.

(Moved by Councillor D Cook and seconded by Councillor A Cooper)

67 UPDATE FROM EXTERNAL AUDITORS

Mr W Guest, from the External Auditors reported that:

1. In terms of the 2021/22 year, the Housing Benefit Final Subsidy Claim for 2021/22 had been completed and reported through to the Department for Work and Pensions in accordance with the deadline.
2. Value for Money work was substantially progressed and would be brought to the April 2023 Committee
3. The 2022/23 Audit had commenced and there was expected to be a report on this in April.

68 INTERNAL AUDIT PLAN AND CHARTER 2023/24

Report of the Audit Manager on the Internal Audit Plan and Charter 2023/24 for the Audit & Governance Committee to comment on and endorse the 2023/24 proposed internal audit plan (Appendix 1) and charter (Appendix 2).

The Committee sought clarification on the impact of agile working on the delivery of internal audits, where it was reported that whilst agile working could be a challenge, the audit service's approach had been developed to address this and this resulted in electronic records being used and required the ICT infrastructure to support the agile working.

RESOLVED: that Committee endorsed the 2023/24 proposed internal audit plan (Appendix 1) and charter (Appendix 2).

(Moved by Councillor A Cooper and seconded by Councillor D)

Cook)

69 FINAL ACCOUNTS 2022/2023 - ACCOUNTING POLICIES AND ACTION PLAN

Report of the Assistant Director Finance on the Final Accounts 2022/23 – Accounting Policies and Action Plan to advise Members of the proposed Accounting Policies for 2022/23.

To provide an outline of the corporate requirements that will need to be achieved in order to produce the Council's Annual Statement of Accounts for 2022/23 (including deadlines but not including detailed responsibilities) and to obtain corporate commitment to the action plan.

RESOLVED that the Committee approved:

1. the proposed Accounting Policies for 2022/23, as attached at Appendix A;
2. the target of 30th June 2023 for closure of the final accounts and production of the statement for 2022/23;
3. committal of staffing resources to the provision of appropriate information and support in order to meet the published timescales and the Committee receive progress updates (if required);
4. that CMT receive a fortnightly update until completion of the audit;
5. that the Statement be presented to the Audit & Governance Committee before the end of September 2023; and
6. that the Committee recognised the appointment of Azets Audit Services as the Council's external auditor from 1st April 2023.

(Moved by Councillor P Turner and seconded by Councillor D Cook)

70 AUDIT AND GOVERNANCE COMMITTEE TIMETABLE

The Committee reviewed the timetable.

A private Meeting of the Internal and External Auditors and Committee Members, without Officers present, followed the Meeting

Chair