



AUDIT AND GOVERNANCE COMMITTEE

- MEETING** : Monday, 6th March 2023
- PRESENT** : Cllrs. Wilson (Chair), Gravells MBE (Vice-Chair), Brooker, Bowkett, Morgan and Pullen

Others in Attendance

Cllr. Norman (Ex-Officio)
Monitoring Officer
Director of Policy and Resources
Financial Services Manager
Accountancy Manager
Head of Audit, Risk and Assurance
Democratic and Electoral Services Team Leader

- APOLOGIES** : Cllrs. Patel and Durdey

47. DECLARATIONS OF INTEREST

There were no declarations of interest.

48. MINUTES

49. PUBLIC QUESTION TIME (15 MINUTES)

There were no public questions.

50. PETITIONS AND DEPUTATIONS (15 MINUTES)

There were no petitions or deputations.

51. ANNUAL AUDIT LETTER 2023/23

- 51.1 The Financial Services Manager advised that the external auditor was yet to finalise the accounts. Amendments had been received which related to changes in the categorisation of some assets. The Chair explained that the delay was partly due to their being a CIPFA consultation. The Finance Team anticipated that the accounts for 2020/1 could be ready for sign off very shortly and that work for the following financial year would commence in September.

AUDIT AND GOVERNANCE COMMITTEE
06.03.23

51.2 **RESOLVED that:-** The Audit and Governance Committee **NOTE** the update.

52. INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2022/23

52.1 The Head of Audit, Risk and Assurance introduced the report and outlined that there were two summaries related to the Guildhall contained within it. One related to the grants process and the second related to the certification of grants received. He also detailed that there was an update on the National Fraud Initiative.

52.2 The Chair commented that both audits were positive. He noted that there had been an interim grant payment of £142k. Attached to this grant was a condition that the Council be instructed on how to account for the funds. In response to his query as to whether this was common practice. The Head of ARA confirmed that it was.

52.3 The Chair asked, given that some audits were delayed because of cyber issues, was the Council still in a recovery phase. The Head of ARA confirmed that some were and would provide further detail on this. Some could progress and he also advised that ARA was seeking increased resource.

52.4 In respect of the Guildhall grant, Councillor Morgan if the target date of February 2023 to introduce a first line of defence monitoring control to check on the financial status and stability of recommended contractors for contracts worth more than £10,000 had been met. The Head of ARA stated that he would confirm this in due course.

52.5 Councillor Pullen noted that, whilst the Overview and Scrutiny Committee had heard that good progress had been made on the statues and monuments review, he queried why the audit of this piece of work had been deferred. The Head of ARA advised that this would be a piece of consultancy work and that, as Terms of Reference had not yet been produced, it would be considered for next year's plan.

52.6 With regard to the carbon audit being deferred, Councillor Pullen asked whether this was because the climate change action plan had not yet been produced. The Director of Policy and Resources advised that as the plan was still being drawn up, such an audit could not commence.

52.7 **RESOLVED that:-** The Audit and Governance Committee:

- i. Accept the progress against the Internal Audit Plan 2022-23; and
- ii. Accept the assurance opinions provided in relation to the effectiveness of the Council's control environment (comprising risk management, control and governance arrangements).

53. UPDATE ON REVIEW OF THE MANAGEMENT OF S. 106 AGREEMENTS

AUDIT AND GOVERNANCE COMMITTEE
06.03.23

53.1 The Director of Policy and Resources informed the Committee that Senior Management would be considering the progress of the review very soon and that a draft report was imminent. He confirmed to the Chair that the intention was that the final report would be before Committee in July and would contain recommendations.

53.2 The Chair asked if identifying already existing agreements would be part of the work. The Director of Policy and Resources stated that he was confident nothing had been lost and that all agreements could be reconciled.

53.3 **RESOLVED that:-** The Audit and Governance Committee **NOTE** the update.

54. AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

54.1 It was anticipated that the accounts for 20/21 would be ready for consideration at the July Committee meeting and that Deloitte's would be in attendance. New CIPFA guidance would be issued shortly and would be circulated to the Committee.

54.2 **RESOLVED that:-** The Audit and Governance Committee **NOTE** the Work Programme.

55. DATE OF NEXT MEETING

Monday 17 July at 6.30pm

Time of commencement: 6.30 pm hours

Time of conclusion: 7.05 pm hours

Chair