



AUDIT AND GOVERNANCE COMMITTEE

MEETING : Monday, 15th January 2024

PRESENT : Cllrs. Wilson (Chair), Gravells MBE (Vice-Chair), Bowkett, Durdey, Morgan, Patel, Sawyer and Tervet

Others in Attendance

Monitoring Officer
Financial Services Manager
Head of ARA
Principal Auditor
Democratic and Electoral Services Team Leader

APOLOGIES : Cllrs. Brooker

39. DECLARATIONS OF INTEREST

There were no declarations of interest.

40. MINUTES

RESOLVED that:- The minutes of the meeting held on 13 November 2023 were agreed and signed as a correct record by the Chair.

41. PUBLIC QUESTION TIME (15 MINUTES)

There were no public questions.

42. PETITIONS AND DEPUTATIONS (15 MINUTES)

There were no petitions nor deputations.

43. 2021/22 ACCOUNTS - EXTERNAL AUDIT

43.1 The Financial Services Manager explained that the external auditors were yet to complete their work in relation to the 2021-22 accounts and it was anticipated that this would be completed by the end of the month. The team would then subsequently move to finalising the accounts for the following year.

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43.2 The Chair noted his disappointed that the external auditors had not yet completed and it was confirmed that this would item would be considered at the March Committee meeting.

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

44. INTERNAL AUDIT ACTIVITY QUARTERLY PROGRESS REPORT 2023-24

44.1 The Head of Audit Risk and Assurance (ARA) outlined internal audit activity in the relevant quarter. He advised that there were 5 in progress, and that one of these did not require any form of assurance level. He also provided an update on work undertaken by the Counter Fraud Team. There had been 7 referrals in the period and one of these had been closed. The remainder would be reported on completion.

44.2 The Chair noted that the first three items were considered high priority and queried whether there was sufficient control in relation to an excessive number of staff having access to systems. The Principal Auditor advised that the audit report would show sufficient detailed information and that the Internal Audit Team always sought to provide sufficient assurance.

44.3 Both the Chair and Vice-Chair praised the good work for highlighting risk in this area. It was further confirmed by the Head of ARA that the two medium levels of assurance in relation to Gloucestershire Airport would be followed up.

44.4 Councillor Bowkett asked if it was possible that medium levels of assurance could be escalated. The Head of ARA confirmed that this was possible but that the Internal Audit Team always sought to mitigate risk.

44.5 The Principal Auditor confirmed that an audit related to homelessness would be competed for March and that an audit relating to the statutes and monuments review had been deferred due to capacity matters.

RESOLVED that:- the Audit and Governance Committee accept the progress against the Internal Audit Plan 2023-24.

45. STRATEGIC RISK REGISTER

45.1 The Principal Auditor introduced the update on the Strategic Risk Register highlighting risk and relevant mitigation. The Chair shared his view that this was a particularly useful document and that Members would be prudent to read and understand. The Head of ARA advised that he would seek clarification on whether benchmarking for the first quarter of 2024/25 would take place.

RESOLVED that:- the Audit and Governance Committee note and endorse the Strategic Risk Register.

46. TREASURY MANAGEMENT - QUARTERLY UPDATE

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46.1 The Head of Finance and Resources introduced the report and advised Members that it was as a result of recent CIPFA recommendation. It outlined finances for expenditure that no new long term borrowing had taken place and what the current rates of interest were. He advised that base rates had increased but how now stabilised.

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

47. REVIEWED WHISTLEBLOWING POLICY

47.1 The Monitoring Officer introduced that a review of whistleblowing policies and procedures related to whistleblowing. She advised that there was nothing fundamentally wrong with policies and processes, but such a policy benefitted from periodic reviews. She noted the finding that there was a level of reluctance to raise issues with managers. She advised that there would be a range of options for Council Officers.

47.2 The Chair queried whether this could remain operational in the situation where there was no Monitoring Officer. The Monitoring Officer advised that as there was a statutory duty to appoint such an Officer, this situation would not arise.

47.3 In response to a query from Councillor Sawyer as to whether the contents of complaints would be included in future reporting of reviews, the Monitoring Officer advised that, due to confidentiality, it would be numbers of complaints that were reported rather than the details of such complaints. The Monitoring Officer also advised in response to a question from Councillor Patel, regarding whether there was an indication of complaints against management, that the focus was on trends rather than finer details.

RESOLVED that:- that Audit and Governance Committee agree the updated Whistleblowing Policy as set out at Appendix 1.

48. AUDIT AND GOVERNANCE COMMITTEE WORK PROGRAMME

48.1 As the Strategic Risk Register had been reported at this meeting, it was to be removed from the Work Programme for March Committee.

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

49. DATE OF NEXT MEETING

Monday 4 March 2024 at 6.30pm.

Time of commencement: 6.30 pm hours

Time of conclusion: 7.40 pm hours

Chair

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