

MINUTES OF AUDIT AND ETHICS COMMITTEE

28 SEPTEMBER 2023

PRESENT:

Mr J Eves (Vice-Chair in the Chair), Councillors Mrs Hassell (substituting for Councillor Mrs Roberts) and Roodhouse

22. APOLOGIES

Apologies for absence from the meeting were received from Mr P Dudfield (Chair), Mrs Roberts, Roberts and Slinger.

23. COUNCILLOR COMPLAINTS AND ETHICAL GOVERNANCE UPDATE

The Committee considered the report of the Chief Officer for Legal and Governance (Part 1 – Agenda Item 4) concerning an update on the number of complaints investigated during the first two quarters of the 2023/24 financial year and overall ethical governance.

RESOLVED THAT –

- (1) the report to be noted; and
- (2) the Councillor Complaint Protocol be presented at a future meeting of the Committee.

24. APPROVAL OF THE FINANCIAL STATEMENTS FOR 2022/23

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 5) concerning the Council's Financial Statements, the external auditors' Audit Findings Report and the approval of Financial Statements for signature and publication.

A representative from Grant Thornton, the Council's appointed external auditor, attended the meeting to answer questions and present the Audit Findings Report (Part 1 – Agenda Item 4 – Appendix A).

Grant Thornton confirmed that the external audit of the Financial Statements for 2022/23 was substantially completed and anticipated to issue an unqualified audit opinion following the next meeting of the Committee. The delay in completion of the work was due to Grant Thornton being unable to gain assurance over the assets held within the defined pension scheme. This was due to the incomplete pension fund audit. Grant Thornton aimed to conclude its works as soon as practicable.

RESOLVED THAT –

- 1) the Audit Findings Report for 2022/23 be noted;
- 2) the management responses to the Audit Findings Report be presented at the next meeting of the Committee;

- 3) the outcome of the Value for Money review for 2022/23 be reported at the next meeting of the Committee;
- 4) the Management Representation Letter for 2022/23 be approved;
- 5) the signing of the Management Representation Letter for 2022/23 be delegated to the Chief Financial Officer;
- 6) the Statement of Accounts for 2022/23 be approved;
- 7) the Statement of Accounts for 2022/23 be signed using electronic signature of the Vice Chair of Audit and Ethics Committee as the Chair for the meeting and the Chief Financial Officer; and
- 8) a notification be published on the council website in relation to the delay in completion of the external audit of the Statement of Accounts for 2022/23.

25. INTERNAL AUDIT PROGRESS UPDATE

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 7) concerning the progress towards delivery of the annual internal audit plan and the update on service performance.

RESOLVED THAT –

- (1) the internal audit progress update be noted; and
- (2) the proposed changes by the Interim Corporate Assurance Manager to the content presented within Appendix 1 be agreed.

At this point of the meeting, a councillor left which rendered the committee inquorate. Limited Assurance Internal Audit Reports (Part 2 – Agenda Item 1) was therefore not considered and deferred to a future meeting of the Committee.

CHAIR