

# MINUTES OF AUDIT AND ETHICS COMMITTEE

29 JUNE 2023

## PRESENT:

Mr P Dudfield (Chair), Councillors Mrs Roberts, Roberts, Roodhouse and Slinger

### 1. MINUTES

The minutes of the meeting held on 30 March 2023 were approved and signed by the Chair.

### 2. APOLOGIES

An apology for absence from the meeting was received from Mr J Eves (Vice-Chair).

### 3. EXTERNAL AUDIT PLAN 2022/23

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 4) concerning the External Audit Plan 2022/23 developed by the appointed external auditor, Grant Thornton. The report set out the proposed external audit work and fee relating to the annual audit at Rugby. A representative from Grant Thornton was in attendance at the meeting to present the audit plan.

**RESOLVED THAT** – the updated External Audit Plan and the fee for 2022/23 be approved.

### 4. PRE AUDITED STATEMENT OF ACCOUNTS 2022/23

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 5) concerning the pre audited Statement of Accounts prior to completion of the external audit.

**RESOLVED THAT** – the pre audited Statement of Accounts 2022/23 be noted.

### 5. FINANCIAL REGULATIONS 2023/24

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 6) concerning the annual update on Financial Regulations.

## FR6 – Risk Management (Appendix 1 – Financial Regulations)

During the consideration of the item, the Committee raised questions about the wording in paragraph 3. The Corporate Assurance Manager and Transformation Lead noted that the wording was copied from the Risk Management Strategy.

### **RESOLVED THAT –**

- (1) the Financial Regulations be endorsed; and
- (2) the Corporate Assurance Manager and Transformation Lead to amend the relevant section of the Risk Management Strategy to read “The Chief Officer for Finance and Performance will report to the Cabinet and the Audit and Ethics Committee:
  - (a) periodically on the progress towards delivery of the Risk Management Strategy and on the Council’s key risks; and
  - (b) any new high-level risks and/or any existing risks upgraded to red be reported to the Committee at the next available meeting.”

## **6. TREASURY MANAGEMENT 2022/23 – ANNUAL REPORT**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 7) concerning the Treasury Management activities for 2022/23.

### **RESOLVED THAT –**

- (1) the Treasury Management report for 2022/23 be noted; and
- (2) the actual treasury management indicators be noted.

## **7. ANTI-FRAUD, BRIBERY AND CORRUPTION STRATEGY**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 8) concerning the updated Anti-Fraud, Bribery and Corruption Strategy, the Fraud Response Plan and the Annual Fraud Report for 2022/23.

### **RESOLVED THAT –**

- (1) IT BE RECOMMENDED TO CABINET THAT the Anti-Fraud, Bribery and Corruption Strategy and the Fraud Response Plan be approved; and
- (2) the Annual Fraud Report be noted.

## **8. MOTION TO EXCLUDE THE PUBLIC UNDER SECTION 100(A)(4) OF THE LOCAL GOVERNMENT ACT 1972**

**RESOLVED THAT –** under Section 100(A) (4) of the Local Government Act 1972 the public be excluded from the meeting for the following items on the grounds that

they involved the likely disclosure of information defined in paragraphs 1, 2 and 3 of Schedule 12A of the Act.

**9. WHISTLEBLOWING INCIDENTS – STANDING ITEM – TO RECEIVE ANY UPDATES**

There were no issues to report.

**10. FRAUD AND CORRUPTION ISSUES – STANDING ITEM – TO RECEIVE ANY UPDATES**

The Corporate Assurance Manager and Transformation Lead provided a verbal update in relation to an ongoing investigation.

**CHAIR**