

MINUTES OF AUDIT AND ETHICS COMMITTEE

18 DECEMBER 2023

PRESENT:

Membership of the Committee:

Mr P Dudfield (Chair), Councillors Mrs A'Barrow, Mrs Hassell, Roodhouse and Slinger.

Also in attendance:

Laura Hinsley, Head of Public Sector Audit, Azets

26. MINUTES

The minutes of the meeting held on 28 September 2023 were approved and signed by the Chair.

27. APOLOGIES

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

28. DECLARATIONS OF INTEREST

There were no declarations of interest.

29. TREASURY MANAGEMENT MID-YEAR REPORT 2023/24

The Committee considered the report of the Chief Officer – Finance and Performance (Part 1 – agenda item 4) concerning the Council's progress report on treasury management activities from 1 April to 30 September 2023.

RESOLVED THAT –

(1) the report be noted; and

(2) the monitoring and review of the Treasury Management indicators be agreed.

30. 2021/22 AND 2022/23 EXTERNAL AUDIT VALUE FOR MONEY ASSESSMENT

The Committee was due to consider the report of the Chief Officer for Finance and Performance (Part 1 – agenda item 5) concerning the Value for Money external audit assessment for 2021/22 and 2022/23.

A representative from Grant Thornton, the Council's former external auditor, did not attend the meeting.

The Committee was disappointed that Grant Thornton had not attended the meeting and requested that a representative attends its next meeting to answer questions and present the Value for Money Assessment.

RESOLVED THAT – this item be deferred to the next meeting of the Committee pending a representative of Grant Thornton attending to present the Value for Money Assessment and to answer questions.

31. 2022/23 AUDIT FINDINGS REPORT - MANAGEMENT RESPONSES

The Committee was due to consider the report of the Chief Officer - Finance and Performance (Part 1 – agenda item 5) concerning the Council's response to the 2022/23 Audit Findings report.

The Committee considered that this item should be dealt with at the same meeting as the Value for Money Assessment.

RESOLVED THAT – this item be deferred to the next meeting of the Committee pending a representative of Grant Thornton being in attendance.

32. INTERNAL AUDIT PROGRESS REPORT 2023/24

The Committee considered the report of the Chief Officer - Finance and Performance (Part 1 – agenda item 7) concerning progress on the delivery of the annual internal audit plan.

The Corporate Assurance Manager asked the Committee to consider some amendments that had been made and proposed some additional information for the next meeting.

The Committee agreed and asked for additional details of recommendation actions and updates.

The Committee agreed that follow up reports would be provided for the limited Assurance Reports and officer may be invited to explain progress in resolving agreed actions.

RESOLVED THAT – the internal audit progress update be noted and that the agreed changes be made for the next meeting.

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

34. LIMITED ASSURANCE INTERNAL AUDIT REPORT

The Committee considered the private report of the Chief Officer – Finance and Performance (Part 2 – agenda item 1) concerning a Limited Assurance internal audit report.

It was agreed that due to the relevant Chief Officer not being present, Appendix A be deferred to the next meeting when a full discussion could be had.

Appendix B was discussed in detail and assurances were given that Procedures were being put in place to overcome the concerns raised by members.

RESOLVED THAT –

- (1) consideration of the findings of the Limited Assurance internal audit report, as outlined in Appendix A to the report, be deferred to the next meeting of the Committee and the Chief Officer be requested to attend to present the findings and answer questions; and
- (2) the findings of the Limited Assurance internal audit, as outlined in Appendix B to the report, be noted.

35. WHISTLEBLOWING INCIDENTS – STANDING ITEM

There were no issues to report.

36. FRAUD AND CORRUPTION ISSUES – STANDING ITEM

There were no issues to report.

CHAIR