

MINUTES OF AUDIT AND ETHICS COMMITTEE

27 JUNE 2024

PRESENT:

Mr P Dudfield (Chair), Councillors Howling, Karadiar and Roodhouse

1. MINUTES

The minutes of the meeting held on 25 April 2024 were approved.

2. APOLOGIES

Apologies for absence from the meeting were received from Mr J Eves (Vice-Chair) and Councillor Simpson-Vince.

3. PRE AUDITED STATEMENT OF ACCOUNTS 2023/24

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 2023/24 be noted with no formal comments from the Committee on the external audit process.

4. TREASURY MANAGEMENT 2023/24 – 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 2023/24.

RESOLVED THAT –

- (1) the Treasury Management report for 2023/24 be noted; and
- (2) the actual treasury management indicators, at Appendix A, be noted.

5. ANNUAL REPORT OF INTERNAL AUDIT

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 4) concerning the Corporate Assurance Manager's annual opinion of the overall adequacy and effectiveness of the Council's internal control environment with an appended summary of the audit work undertaken to formulate the opinion.

The Interim Corporate Assurance Manager reported that the overall rate of implementation of the actions arising from audits at 72% was a good result, but

work was being carried out between the Audit Team and the Leadership Team to improve this.

The internal audit performance indicators were being reviewed, particularly the end-to-end figure for audits which was not currently representative of the actual time taken for field work. A separate indicator would be included to measure the time taken for draft audit findings to be finalised by management. This would be reflected in the next progress report.

RESOLVED THAT – the report be endorsed.

6. ANNUAL GOVERNANCE STATEMENT

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 5) concerning the Annual Governance Statement.

RESOLVED THAT – The Annual Governance Statement for 2023/24 be approved with no amendments.

7. INTERNAL AUDIT PROGRESS UPDATE

The Committee considered the report of the Interim Corporate Assurance Manager (Part 1 – agenda item 6) which set out progress against the Internal Audit Plan for 2023/24.

RESOLVED THAT - the Internal Audit Progress Update 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. LIMITED ASSURANCE INTERNAL AUDIT REPORT – PROPERTY REPAIRS SERVICE.

The Committee considered the report of the Interim Corporate Assurance Manager (Part 2 – agenda item 1) concerning the results of a recently completed internal audit review.

RESOLVED THAT –

- (1) the report be noted; and
- (2) a progress report be presented to the Committee at its next meeting in September.

10. INCIDENTS – STANDING ITEM – TO RECEIVE ANY UPDATES

There were no issues to report.

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

There were no issues to report.

CHAIR