



**COTSWOLD**  
DISTRICT COUNCIL

Wednesday, 13 October 2021

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## **AUDIT COMMITTEE**

A meeting of the Audit Committee will be held in the Council Chamber, at the Council Offices, Trinity Road, Cirencester on **Thursday, 21 October 2021 at 4.00 pm.**

Rob Weaver  
Chief Executive

To: Members of the Audit Committee  
(Councillors Stephen Andrews, Tony Berry, Patrick Coleman, Mark Harris, Nick Maunder, Nigel Robbins and Ray Theodoulou)

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the date of the meeting.

# AGENDA

1. **Apologies**
2. **Substitute Members**  
To note details of any substitution arrangements in place for the meeting.
3. **Declarations of Interest**  
To receive any declarations of interest from Members and Officers, relating to items to be considered at the meeting.
4. **Minutes**  
To confirm the minutes of the meeting of the Committee held on 22 July 2021 (to follow)
5. **Public Questions**  
To deal with questions from the public within the open forum question and answer session of fifteen minutes in total. Questions or supplementary questions from each member of the public should be no longer than two minutes each and relate issues under the Committee's remit.
6. **Member Questions**  
To deal with written questions by Members, relating to issues under the Committee's remit, with the maximum length of oral supplementary questions at Committee being no longer than one minute. Responses to any supplementary questions will be dealt with in writing following the meeting
7. **External Audit Contract (Pages 5 - 26)**  
Purpose  
To seek the views of the Audit Committee on the options for procuring the Council's external audit service from 2023/24.  
  
Recommendations
  - a) That the Committee considers the options for procuring the Council's external audit service for the period from 2023/24; and
  - b) Provides its views for Cabinet and Council to consider.
8. **Treasury Mid-Term Report 2021-22 (Pages 27 - 38)**  
Purpose  
To receive and discuss details of the Council's Treasury Management performance for the period 1 April to 30 September 2021.  
  
Recommendation  
That the Council's Treasury Management performance for the period 1 April 2021 to 30 September 2021 is considered and recommended to Council for approval.
9. **Internal Audit Progress Report (Pages 39 - 66)**  
Purpose

To present a summary of the audit work concluded since the last meeting of this Committee.

Recommendations

a) That the Committee considers the report at Annex A and comments as necessary.

b) If the Committee wishes to discuss the reports, and recommendations, contained within the exempt reports, then the Committee must enter confidential session.

10. **Counter Fraud Unit Report (Pages 67 - 74)**

Purpose

To provide the Audit Committee with assurance over the counter fraud activities of the Council. The Counter Fraud Unit will continue to provide the Audit Committee with direct updates biannually.

The 2021/2022 work plan is presented, with progress and results for consideration and comment.

Recommendations

That the Audit Committee notes the report and the work plan at Annex A.

11. **External Audit Update Report (Pages 75 - 86)**

Purpose

To receive an update report from the Grant Thornton, the Council's external auditor.

Recommendation

To Consider the Grant Thornton Audit Progress and Sector Update report.

12. **Aged Debtor Analysis (Pages 87 - 94)**

Purpose

To receive and consider the Council's Aged Debt Analysis.

Recommendation

The Audit Committee are asked to consider the levels of aged debt held.

13. **Work Plan 2021/22 (Pages 95 - 96)**

(END)