



COTSWOLD
DISTRICT COUNCIL

Wednesday, 20 April 2022

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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 28 April 2022 at 4.00pm**

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 (Pages 5 - 12)**
To confirm the minutes of the meeting of the Committee held on 27th January 2022.
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. **Draft Accounting Policies 2021/22 (Pages 13 - 30)**
Purpose
This report presents the accounting policies to be included in the 2021/22 Statement of Accounts. This provides Members with the opportunity to review and approve the policies in advance of the preparation of the Statement of Accounts 2021/22. Approving the accounting policies in advance of preparation of the accounts represents best practice.

Recommendation
It is recommended that:
a) The Audit Committee considers and approves the accounting policies for 2021/22.
8. **Corporate Risk Register Update (Pages 31 - 40)**
Purpose
To update the Committee on the changes to the Council's corporate risk register at the end of 2021/22 Q4.

Recommendation(s)
To note the updates to the Council's corporate risk register.

9. **Annual Governance Statement Action Plan (Pages 41 - 50)**

Purpose

This report presents an update on the Governance Action Plan for 2021/22.

Recommendation(s)

To note progress against items in the Governance Action Plan for 2021/22.

10. **Updated Procurement and Contract Management Strategy (Pages 51 - 72)**

Purpose

To present an updated draft Procurement and Contract Management Strategy as per the Internal Audit recommendation. The draft strategy covers updates on Social Value, Climate Emergency and Modern Slavery.

Recommendation(s)

That the Proposed Procurement and Contract Management Strategy be approved prior to presentation at Cabinet.

11. **Counter Fraud and Enforcement Unit Report (Pages 73 - 82)**

Purpose

To provide the Committee with assurance over the counter fraud activities of the Council. Direct updates will continue to be provided biannually.

Work plans are presented to the Committee detailing progress and results for consideration and comment as the body charged with governance in this area.

The report also provides the annual update in relation to the Regulation of Investigatory Powers Act 2000 (RIPA), the Investigatory Powers Act 2016 (IPA) and the Council's existing authorisation arrangements.

Recommendation

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

12. **Whistle Blowing Policy (Pages 83 - 100)**

Purpose

To present the Audit Committee with an updated Whistle-Blowing Policy for comment. To update and replace the existing Whistle-Blowing Policy to highlight key legislation and the roles and responsibilities of Members, Officers and other parties.

Recommendation

That the Committee considers the Whistle-Blowing Policy to comment thereon to Cabinet, to aid its deliberations and decision making.

13. **Internal Audit Progress Report (Pages 101 - 124)**

Purpose

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

Recommendation

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

14. **Internal Audit Plan 2022/23 and Internal Audit Charter (Pages 125 - 142)**

Purpose

To present the Internal Audit Plan for consideration and approval.

To present the updated Internal Audit Charter for consideration and approval.

Recommendation(s)

That the Proposed 2022/23 Internal Audit Annual Plan and the Internal Audit Charter be approved.

15. **Work Plan 2022/23 (Pages 143 - 144)**

Purpose

To consider the Work Plan for the Audit Committee.