



COTSWOLD
DISTRICT COUNCIL

Wednesday, 19 April 2023

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AUDIT COMMITTEE

A meeting of the Audit Committee will be held at Council Chamber - Trinity Road on **Thursday, 27 April 2023 at 4.00 pm.**

Rob Weaver
Chief Executive

To: Members of the Audit Committee
(Councillors Nigel Robbins, Nick Maunder, Tony Berry, Patrick Coleman, Gary Selwyn and Tom Stowe)

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 7 - 14)**

To confirm the minutes of the meeting of the Committee held on 26th January 2023.

5. **Public Questions**

To deal with questions from the public within the open forum question and answer session of fifteen minutes in total. Questions from each member of the public should be no longer than one minute each and relate to issues under the Council's remit. At any one meeting no person may submit more than two questions and no more than two such questions may be asked on behalf of one organisation.

The Chair will ask whether any members of the public present at the meeting wish to ask a question and will decide on the order of questioners.

The response may take the form of:

- a) a direct oral answer;
- b) where the desired information is in a publication of the Council or other published work, a reference to that publication; or
- c) where the reply cannot conveniently be given orally, a written answer circulated later to the questioner.

6. **Member Questions**

A Member of the Council may ask the Committee a question on any matter in relation within its remit. A maximum period of fifteen minutes shall be allowed at any such meeting for Member questions.

An answer may take the form of:

- a) a direct oral answer;
- b) where the desired information is in a publication of the Council or other published work, a reference to that publication; or
- c) where the reply cannot conveniently be given orally, a written answer circulated later to the questioner.

7. **Annual Governance Statement - Action Plan Update (Pages 15 - 26)**

Purpose

This report presents to the Audit Committee an update on the 2022/23 Annual Governance Statement (AGS) Action Plan

Recommendation

To receive and discuss the 2022/23 Annual Governance Statement Action Plan update

8. **2021/2022 Statement of Accounts and Audit Opinion (Pages 27 - 182)**

Summary

To update the committee on the findings of the external audit of the 2021/22 financial year as the audit is concluded. The Committee is advised that the deadline for issuing a final set of audited Statements of Accounts and Audit Opinion of 30 November 2022 was not met.

The accounts are not yet ready to sign but this report allows the committee the opportunity to review the findings of the audit work.

Recommendations

That the Committee:

1. Notes the Statement of Accounts Update Report, the Draft Audit Findings Report (Annex A) and the revised 2021/22 Statement of Accounts (Annex B)
2. Notes the indicative timetable for finalising the audit of the 2021/22 Financial Statements, receiving the Value for Money opinion, and receiving the final Auditor's Annual Report.
3. Delegates authority to the Deputy Chief Executive and Section 151 Officer and Chair of the Audit Committee and/or Leader of the Council to receive the Auditor's Annual Report and approve the final 2021/22 accounts.
4. Notes the deadline for the draft accounts, public inspection period, and publication of accounts as set out in paragraph 4.2 of the report.

9. **Accounting Policies (Pages 183 - 208)**

Purpose

This report presents the accounting policies to be included in the 2022/23 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 2022/23. Approving the accounting policies in advance of the preparation of the accounts represents best practice.

Recommendation

It is recommended that:

1. The Audit Committee considers and approves the draft accounting policies for 2022/23 included at Annex A;
2. Further necessary amendments to the policies set out at Annex A (occurring subsequent to this meeting) are included within the draft (unaudited) and/or final (audited) Statement of Accounts when presented to this Committee.

10. **CFEU Update Report (RIPA and IPA annual update) (Pages 209 - 218)**

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 Committee considers the report and work plan at Annex A.

11. **Internal Audit Progress Report (Pages 219 - 238)**

Purpose

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

Recommendation

1. That the Committee considers the reports at Annexes A and B and comments as necessary

12. **Internal Audit Plan and Charter (Pages 239 - 262)**

Purpose

To present to the Audit Committee the Internal Audit Plan 2023/24 for consideration and approval and to present the updated Internal Audit Charter for consideration and approval.

Recommendation

That the Audit Committee resolves to:

1. Approve the proposed Internal Audit Plan 2023/24 and Internal Audit Charter 2023/24

13. **Member Training relating to Gloucestershire Wide Code of Conduct (Pages 263 - 266)**

Purpose

To update the Committee on the recommendations of Full Council relating to Code of Conduct training for elected members

Recommendation

That Audit Committee resolves to:

1. Agree that training on the Members' Code of Conduct is made mandatory for all councillors and should be undertaken at least once in a councillor's term of office, within six months of their election.
2. Agree to receive annual reports on member training courses undertaken.
3. Recommend any other training courses which should be made mandatory for all councillors.
4. Request that the Constitution Working Group considers recommending to Council amendments to the Constitution to reflect the requirements for councillors to attend mandatory training.

14. **Work Plan (Pages 267 - 270)**

Purpose

To consider and recommend the work plan to the incoming committee in July.

(END)