

GOVERNANCE, AUDIT AND STANDARDS COMMITTEE

MONDAY, 22 MAY 2023

Present: Councillor S J Carr, Chair

Councillors: P J Bales
M Brown
R Bullock
G Bunn
R S Falvey
K Harlow
G S Hills
A Kingdon
J M Owen
S Paterson
D K Watts
S Webb
G Marshall (Ex-Officio)
PJ Owen (Ex-Officio)

Officers in attendance: Zulf Darr, Martin Paine, Chris Fish, Jeremy Ward, Jo Beaumont and Lisa Evans

1 **DECLARATIONS OF INTEREST**

There were no declarations of Interest

2 **MINUTES**

The minutes of the meeting held on 13 March 2023 were confirmed and signed as a correct record.

3 **PRESENTATION FROM THE DEPUTY CHIEF EXECUTIVE, HEAD OF FINANCE AND HEAD OF DEMOCRATIC SERVICES**

A presentation was provided at the meeting by the Deputy Chief Executive and Section 151 Officer.

4 **CORPORATE GOVERNANCE ARRANGEMENTS**

Members were informed of action taken to develop and comply with statutory obligations regarding corporate governance and noted compliance with the Code on Delivering Good Governance to make any further amendments deemed necessary. The report would be amended to accurately reflect the current Governance arrangements prior to being submitted within the statement of accounts.

The Accounts and Audit Regulations 2015 required Authorities to conduct a review, at least once in each financial year, of the effectiveness of its system of internal control and this statement would be included within the statement of accounts.

Local Authorities were under a statutory obligation to follow the published approach using the CIPFA/SOLACE document, Delivering Good Governance in Local Government Framework. There were seven core principles to follow. A summary of how the Council met each of the seven core principles, including evidence, and where improvement action or steps had been taken in 2022/23 was provided.

RESOLVED that:

- 1. the draft Annual Governance Statement as shown in appendix 4 be approved in principle for inclusion in the Council's statement of Accounts**
- 2. that responsibility be delegated to the Chief Executive in consultation with the Chair of this Committee to make any further amendments deemed necessary.**

5 AUDIT OF ACCOUNTS 2021/22 UPDATE

Members noted the latest position in respect of the audit of the Council's Statements of Accounts for 2021/22. The external auditors, Mazars had almost concluded their work on the Statement of Accounts 2021/22 and presented its Audit Completion Report to the Committee on 13 March 2023. However, a delay has occurred relating to an external issue outside of the Council's control within the Local Government Pension Scheme and the basis of valuation included in the Council's accounts as covered by the International Accounting Standard (IAS 19) on Employee Benefits. The extended duration of the audit meant that the basis of valuation used in accounts may require updating following the outcome of the 2022 triennial valuation exercise. As such, Mazars have paused on the signing of 2021/22 accounts until the issue has been resolved.

6 INTERNAL AUDIT PROGRESS REPORT

The Committee were informed of the recent work completed by Internal Audit and noted the appendices within the report. Reassurance was provided for completion of the Procurement of the Grounds Maintenance Services audit as the target date had been revised.

7 WORK PROGRAMME

The Committee considered the work programme and noted the additional meeting on 19 June 2023.

RESOLVED that the Work Programme be approved.

8 EXCLUSION OF PUBLIC AND PRESS

The Committee RESOLVED that, under Section 100A of the Local Government Act, 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 3 of the Schedule 12A of the Act.

9 INTERNAL AUDIT PROGRESS REPORT - APPENDIX 3

The appendix was noted.