

Audit and Standards Committee Chair Report to Full Council on 17th April 2024

Meeting Date 20th March 2024

Regulation of Investigatory Powers Act (RIPA) - Annual Return

The Head of Legal and Democracy reported that the Council had not used these powers in the past year. They explained that there is a high criminal offence threshold to cross apply RIPA.

Code of Conduct Review

The Head of Legal and Democracy reported that the LGA (Local Government Association) had not updated its model code. The Committee decided to wait to look again at the Code in 12 months. They also recommended that the Council agree to appoint a third independent person to assist with the resilience of dealing with the increase in complaints.

External Audit Progress Report 2023/24

The Council's new external auditor Mazar's introduced the team and presented a timetable for the audit of the 2023/24 Accounts. They reported an outline of recent relevant publications. They stressed the issues which may impact on the delivery of the audit, especially the requirements to complete outstanding audits.

Grant Thornton – Final Fee 2022/23

The Director of Resources reported on a fee increase related to the 2022/23 due to the pension fund being in credit.

Annual Accounts 2023/24 Arrangements

The Director of Resources reported on the Council's arrangements for the Annual Statement of Accounts for 2023/24. The Committee noted the report and approved the Accounting Policies to be used.

Internal Audit Progress Report 2023/24 Q3

The Internal Audit Manager provided an updated report. They provided details of the team for 2023/24 and of the completion of seven reports. Members discussed the management responses to the Fees and Charges Audit.

Members discussed the team's resources and the number of outstanding audits which were in progress. The explanation for this was to ensure that there was audit work underway if an audit was delayed.

External Review Report

The Internal Audit Manager presented the report to the committee and said that it had now been clear as to which elements were complete.

Internal Audit Plan 2024/25

The Internal Audit Manager presented the Internal Audit Plan for 2024/25. The Committee noted the audits that had been carried forward from this year to the next. The Committee approved the plan.

Councillor Margaret Brindle.