

# Audit and Standards Committee 27<sup>th</sup> January

## Audited Final Accounts 2020-21

The Statement of Accounts for the Council and the AGS for 2020-21 were presented.

The External Auditor presented their Audit Finding report on the Council's Statement of Accounts for 2020-21. There was work which was ongoing on the Audit and on the provision of the VFM opinion.

Members commented on the increase in General Reserves, and this was due to Business Grant and Covid Funding.

There was a query on the delivery of savings, and these were explained in the reports provided to Revenue Monitoring and reports made to Full Council.

Further explanation was provided on an External Auditor finding on the controls on Journals.

IT WAS AGREED

- That the Statement of Accounts be approved and signed, with delegated authority given to the S151 Officer to make minor amendments in consultation with the Chair of the Audit and Standards Committee;
- That the Letter of Representation be approved and signed;
- That the Audit Findings be noted; and
- That the Annual Governance Statement signed as at January 2022 be approved

## Annual Governance Statement 2021-22 Arrangements

The arrangements for the production of the Annual Governance Statement for the current year was reported.

The arrangements were approved

## Internal Audit Progress Report – Quarter 2

The oversight of Audit activity is part of the role of the committee and the most recently available quarters report was provided. This outlines summaries of issued reports and issues as well as updates on the planned activity.

## Fraud Risk Assessment 2021-22

The report covers the risk assessment for various common fraud areas of activity in the Council and compares to fraud trends.

## Strategic Risk Register

A report was provided on the current Strategic Risk Register and the changes to the previous register. There was a reduction in the Risk score for regeneration as schemes were delivered. These risks transferred to the Financial risks.

## Regulation of Investigatory Powers Act (RIPA) – Annual Return

The Chief Operating Officer reported on the RIPA return. Confirming that it had not been necessary during the past year.

## Standards Complaints Update

The Chief Operating Officer reported on Member complaints during 2021/22. He indicated that to date 6 complaints regarding the conduct of Members had been received, with 3 withdrawn before the complaint initial assessment was undertaken, one complaint obsolete due to old information being on the Council's website, and 2 complaints being dealt with by mediation following the complaint initial assessment by the Monitoring Officer and after consultation with the Council's Independent Person.

## Work Programme 2021-22

The work Programme was noted.

The Internal Audit Plan for 2022 23 was to be included in the March meeting

The development of an updated Audit and Standards Committee Handbook was to be included in the terms of reference report.

## External Auditor Appointment

The arrangement on appointing the external Auditor was reported on proposals for appointing the external auditor to the Council for the accounts for the 5 year period 2023/24 -2027/28.

IT WAS AGREED

THAT Full Council be recommended that the Council accepts the Public Sector Audit Appointments` (PSAA) invitation to opt into the sector-led Option for the appointment of external auditors to principal local government and police bodies for 5 financial years commencing 1 April 2023.