

## **Audit and Standards Committee Chairs Reports to Full Council**

### **Regulation of Investigatory Powers Act - Annual Return**

The Head of Legal and Democracy reported that the Council had not used these powers in the past year.

### **External Audit Progress Report 2022/23**

The Council's external auditor Grant Thornton gave a progress report on the audit of the 2022/23 accounts including a timetable. Work on the Council's Housing Benefit Claim was underway to be completed soon, but the final Annual report was awaiting some further information, which the Finance Manager said would be supplied in the next couple of weeks.

### **Internal Audit Progress Report 2022/23 Q3**

The Internal Audit Manager provided an update report. He provided details of the team for 2023/24 and of the completion of a creditors 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. The Internal Audit Manager said that the Internal Audit Plan for 2023/24 will be prepared as soon as possible and presented to the Management Team and the Committee Chair as the next committee meeting will be held after the start of the financial year.

### **External Review Report**

The Internal Audit Manager presented the report to the committee and emphasized the importance of bringing the service into compliance as soon as possible. To facilitate this there was an action plan in the report and more detailed plans were in development.

The Committee welcomed the report and requested that an action plan with progress is provided to the committee to ensure that compliance with the standard is achieved. The Internal Audit Manager will work with Democratic Services to ensure that members have suitable training as one of the actions from the report.

A Report on Risk Management and the way that this is embedded in the Council was requested by the committee as well as a report on Risk Assurance mapping.

### **Annual Accounts 2022/23 Arrangements**

The Finance manager reported on the changes to both the procedures and accounting policies for the closure of the 2022/23 accounts. Members approved the accounting policies.

### **External Auditor Appointment 2023/24**

The Internal Audit Manager reported an update on the appointment of new external auditors for the period 2023/24 – 2027/28. Following the process Mazars LLP have been appointed. There will be a handover period with the current auditors.

### **Terms of Reference of Audit and Standards Committee - Refresh**

The Democracy Officer verbally reported on the proposed refresh of the Terms of Reference of the Audit & Standards Committee. Consideration was being given to the separation of Audit and Standards meeting. Members discussed when this would start and the ideal would be from the beginning of the Municipal Year.