

Chair of Audit and Standards Committee Report to Full Council

Meeting Date 28th September 2023

Annual Accounts 22/23

The Finance Manager presented the Annual Statement of Accounts for 22/23 to the committee for approval and signature by the Chair. The Committee was also asked to approve the Letter of Representation from the Director of Resources to Grant Thornton with signature from the Chair; and approve the signed 2022/23 Annual Governance Statement.

The External Auditor provided details on the Audit findings.

There was a discussion on heritage assets.

The committee approved for the accounts to be signed by the Chair and Director of Resources subject to any non-material changes.

For the Letter of Representation to be signed.

And for the approval of the Annual Governance Statement.

Internal Audit Charter and Quality Assurance and Improvement Programme (QAIP)

The Internal Audit Manager presented two documents to the committee to approve.

The Internal Audit Charter was explained as the remit for the Internal Audit service within the Council. This was approved.

The Quality Assurance and Improvement Programme is a required element for the Public Sector internal audit Standards and details how the service checks itself and improves itself.

CIPFA Audit Committee Guidance

The CIPFA Audit Committee Guidance presented with two questionnaires for members to complete – one on the status of the audit and Standards Committee and one on the knowledge and understanding of members.

External Review Report

An update on the actions taken in response to the External Review of Internal Audit was presented by the Internal Audit Manager. The progress included the charter, Quality assurance, progress to the CIPFA Audit Committee Guidance.

Internal Audit Progress Report 23/24 Q1

The Internal Audit Manager presented details of the work completed during the first quarter of 2023/24.