

## **STANDARDS AND AUDIT COMMITTEE**

**Wednesday, 13th September, 2023**

Present:-

Councillor Caulfield (Chair)

Councillors Jacobs  
Staton

Councillors Blakemore

\*Matters dealt with under the Delegation Scheme

64 **DECLARATIONS OF MEMBERS' AND OFFICERS' INTERESTS  
RELATING TO ITEMS ON THE AGENDA**

No declarations of interest were received.

65 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors Brock, Nicholls, and Thornton. Councillor Tidd was absent.

66 **MINUTES**

**RESOLVED –**

That the Minutes of the meeting of the Standards and Audit Committee held on 12<sup>th</sup> July 2023 be approved as a correct record and be signed by the Chair.

67 **REVIEW OF THE INTERNAL AUDIT CHARTER**

The Head of the Internal Audit Consortium submitted a report for Members consideration. The report detailed a review of the Internal Audit Charter. The Public Sector Internal Audit Standards (PSIAS) state that the Head of Internal Audit must periodically review the Internal Audit Charter and present it to the relevant Committee for approval.

The Public Sector Internal Audit Standards which took effect from 1 April 2013 require that the purpose, authority, and responsibility of internal audit must be formally defined in an Internal Audit Charter (Appendix 1). The Internal Audit Charter was last formally approved by the Standards & Audits Committee in September 2022. It was agreed that the Charter would be reviewed every year to ensure that it is kept up to date with CIPFA best practice.

It was noted that there have been no updates to the PSIAS since the last review of the Charter. The current Internal Audit Charter has been reviewed and it is felt that it is still fit for purpose.

It is worth noting that there has been consultation in respect of some new Global Internal Audit Standards that are due to be issued at the end of 2023. Following this, CIPFA intend to review the Public Sector Internal Audit Standards by the end of 2024. Where necessary the Head of the Internal Audit Consortium will review the Council's approach to ensure that it remains compliant with the Standards.

**\*RESOLVED –**

That the report be noted and agreed.

**68 IMPLEMENTATION OF INTERNAL AUDIT RECOMMENDATIONS**

The Head of the Internal Audit Consortium submitted a summary of internal audit recommendations made, implemented and outstanding to inform Members of the progress so they could assess if appropriate and timely action had been taken.

It had previously been agreed by the Standards & Audit Committee that a report detailing outstanding internal audit recommendations be brought to the Standards & Audit Committee every 6 months. The last report was brought in April 2023.

A summary of internal audit recommendations made, were implemented at Appendix 1.

It was noted that most recommendations made had been implemented and there were set plans for the implementation of outstanding items.

Members had asked for an update around areas of procurement. The Head of Procurement detailed the recent challenges that had been faced and how the team would be working towards meeting all outstanding recommendations.

Members requested that the Head of Digital and Technology attend the next meeting to present an I.T update.

The Chair of the Standards and Audits committee thanked the Officers for a very encouraging report.

**\*RESOLVED –**

That the report be noted.

**69 UPDATES TO CONSTITUTION**

The Monitoring Officer presented a report to approval for updates to the Constitution and the delegations proposed were shown at Appendix 1.

The changes needed at Appendix 1 included the Delegation Scheme – Community Grants, CIL Neighbourhoods Fund, Health and Wellbeing Partnership grants and spending; Rules of Procedure: Contract Procedure Rules; and Contract Award Letters.

Members discussed if the Service Director Leisure, Culture and Community Wellbeing should attend an upcoming meeting to discuss their new responsibilities due to the Constitutional changes.

**\*RESOLVED –**

That the report be approved with the changes to the Constitution and agreement of the delegations proposed at Appendix 1.

**70 TREASURY MANAGEMENT ANNUAL REPORT 2022-2023**

The Head of Finance and Accountancy presented a report for Members to consider the Annual Treasury Management Report for 2022/23 and the Treasury Management activities for the first five months of 2023/24.

The report also advised the Committee of the Revised Minimum Revenue Provision Statement in respect of the financial year 2023/24.

Members were advised that there would be training available early next year from Arlingclose in respect of Treasury Management.

**\*RESOLVED –**

That it be recommended to Full Council that:

1. The outturn Prudential Indicators for 2022/23 be approved.
2. The Treasury Management Stewardship Report for 2022/23 be approved.
3. The Treasury Management position for the first five months of 2023/24 be noted.

The Revised Minimum Revenue Position Statement, in respect of the financial year 2023/24, be approved.

**71 EXTERNAL AUDIT PROGRESS REPORT - SEPTEMBER 2023**

The Council's external auditors, Mazars, presented a report updating Members on the progress of the 2021/22 Audit and its completion.

The report included a summary of the 2022/23 Audit Strategy.

It was noted the Value for Money Commentary did not highlight any significant weaknesses in the Council's Value for Money arrangements.

**\*RESOLVED –**

That the report be noted.

**72 LOCAL GOVERNMENT ACT 1972 - EXCLUSION OF PUBLIC**

**RESOLVED –**

That under Section 100(a)(4) of the Local Government Act 1972 the public be excluded from the meeting for the following items of business on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 1 of Part 1 of Schedule 12A of the Act.

**73**      **INTERNAL AUDIT PROGRESS UPDATE**

The Head of the Internal Audit Consortium submitted a report for Members consideration. The report detailed progress against the 2023/24 Internal Audit Plan and provided assurance on the governance, risk, and control processes in place in respect of the audits completed.

An update was also provided on the Customer Satisfaction Survey as requested by Members at the previous meeting. Following feedback from Members around the importance of increasing response rates, managers were now informed of the wish of the Standards and Audits Committee for their compliance in the Survey's completion. The Head of the Internal Audit Consortium reported that the Customer Satisfaction Survey would be reviewed in February 2024 prior to the new financial year.

Members requested that the Service Director Digital, HR and Customer Services attend the next meeting to present a Payroll update.

**\*RESOLVED –**

That the report be noted.