

## **STANDARDS AND AUDIT COMMITTEE**

**Wednesday, 26th April, 2023**

Present:-

Councillor Caulfield (Chair)

Councillors Rayner  
Brady

Councillors Kellman

\*Matters dealt with under the Delegation Scheme

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

No declarations of interest were received.

42 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors T Murphy and Snowdon.

43 **MINUTES**

**RESOLVED –**

That the Minutes of the meeting of the Standards and Audit Committee held on 15 February 2023 be approved as a correct record and be signed by the Chair.

44 **EXTERNAL AUDIT PROGRESS REPORT**

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

The report included a summary of the Audit Planning Proposals which formed the basis of the formal 2022/23 Audit Strategy Memorandum (ASM) and recent national reports and publications.

**\*RESOLVED –**

That the report be noted.

**45**      **CHESTERFIELD BOROUGH COUNCIL INTERNAL AUDIT PLAN  
2023/24**

The Head of the Internal Audit Consortium submitted a report for Members consideration and agreement of the Internal Audit Plan for 2023/24.

A summary of the internal audit plan for 2023/24 was show at Appendix 1.

**\*RESOLVED –**

- a. That the Internal Audit Plan for 2023/34 be agreed.
- b. That it be noted that the plan was provisional and would need to be adjusted to prioritise any merging risks or staff shortages.

**46**      **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 if timely action had been taken.

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

**\*RESOLVED –**

That the report be noted.

**47**      **ANNUAL GOVERNANCE STATEMENT**

The Head of the Internal Audit Consortium presented a report on the review of compliance with the Code of Corporate Governance requirements during the year 2022/23 and the Annual Governance Statement for 2022/23.

The report noted that Cabinet and the Standards and Audit Committee were to monitor compliance with the Code of Corporate Governance. To comply with the requirements of the Accounts and Audit Regulations 2015. To support the maintenance of sound risk management, governance and control arrangements within the Council.

The Council's Code of Corporate Governance reflects the latest CIPFA / SOLACE guidance "delivering good governance in Local Government Framework 2016 Edition".

The Annual Review of the Local Code of Corporate Governance for 2022/23 is shown at Appendix 1.

The Annual Governance Statement 2022/23 is shown at Appendix 2.

Cabinet had considered these documents at its meeting on 4<sup>th</sup> April 2023 but had made no comments for this committee's attention.

**\*RESOLVED –**

1. a) that the Annual Governance Statement 2022/23 be approved.  
b) that the Annual Governance Statement be signed by the Leader and Chief Executive.
2. That a review of the Code of Corporate Governance be undertaken in 12 months' time.
3. That progress on the significant issues and future challenges identified in the Annual Governance Statement is monitored by the Corporate Leadership Team.

**48 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.

**49**      **INTERNAL AUDIT PROGRESS UPDATE**

The Head of the Internal Audit Consortium submitted a report to provide Members with a progress update on the 2022/23 Internal Audit Plan and to provide assurance on the governance, risk and control processes in place.

Since the Committee last met, six reports had been issued with the following levels of assurance:

- ‘Substantial assurance’ – one
- ‘Reasonable assurance’ – three
- ‘Limited assurance’ – two

A summary of the reports issued was attached at Appendix 1 of the officer’s report.

**\*RESOLVED –**

That the report be noted.