



Date of Publication of Decision List: 20 July 2023

FOR INFORMATION ONLY - THESE DECISIONS ARE NOT SUBJECT TO CALL-IN

AUDIT COMMITTEE – 17 JULY 2023  
DECISION LIST

ITEM NO.	Ref.	Item	ISSUE	DECISION	ACTION BY
6.	Y31	External Audit – Audit Results Report Final Update	To receive the Audit Results Report.	<p>It was resolved:</p> <p>That the final update of the 2021/22 Audit Results Report be noted and:</p> <ul style="list-style-type: none"><li>• The decision to produce a CIPFA Checklist for the 2022/23 Accounts be welcomed;</li><li>• It be proposed that the Council puts in documented authorisations for Journals before posting; and</li><li>• It be proposed that the Council reviews the Minimum Revenue Provision (MRP) Policy in line with any legislation and Statutory Guidance.</li></ul>	Director Finance

7.	Y32	Statement of Accounts 2021/22	To approve the Statement of Accounts for 2021/22.	<p>It was resolved:</p> <p>That approval be given to the 2021/22 Statement of Accounts as set out in Appendix 1, subject to the Director Finance, in conjunction with Ernst &amp; Young (EY) and the Chairman of Committee, being authorised to make changes in relation to issues discussed during the previous item on the agenda in relation to the Audit Results Report, identified since the agenda was dispatched, and then, if required, any other changes that, in the opinion of the Section 151 Officer, do not impact on the overall substance of the Accounts, this prior to final sign-off by EY on or around the 18<sup>th</sup> July 2023.</p>	Director Finance
8.	Y33	Internal Audit Annual Report and Opinion 2022/23	To receive the Chief Internal Auditor's annual assurance opinion on the Council's governance, risk and control framework for 2022/23 and the basis for this opinion.	<p>It was resolved:</p> <p>That the Internal Audit Annual Report and Opinion for 2022/23, as detailed in Appendix A to the report, be noted.</p>	Director Finance/Internal Audit
9.	Y34	Internal Audit Progress Report	To consider the work of Internal Audit completed during the financial year to date and progress against the Internal Audit Plan.	<p>It was resolved:</p> <p>That the progress made by Internal Audit in the delivery of the Audit Plan and the key findings, as set out in Appendix 1 of the submitted report, be noted.</p>	Director Finance/Internal Audit

10.	Y35	Corporate Risk Management Update Report	To provide Members with a copy of the latest Corporate Risk Register.	<p>It was resolved:</p> <p>That the update report and Corporate Risk Register, as set out in Appendix 2 of the report, be noted and:</p> <ul style="list-style-type: none"> <li>(i) The Risk Management Group (RMG) be asked to change the control on risks A2 and A6 to 'S151 Officer and Monitoring Officer be expected to attend Board meetings as representatives of the Council and report on attendance to the Audit Committee';</li> <li>(ii) The RMG be asked to review risks A6 and C3 in the light of the 2022/23 overspend of almost £500K not being reported to Council until February 2023, Internal Audit reports and other evidence; and</li> <li>(iii) The Chairman and Opposition Lead Member for the Committee discuss with the Chief Executive possible attendance by Members of the Audit Committee at the RMG meeting when this review is discussed.</li> </ul>	Director Finance
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11.	-	Forward Agenda Plan	To receive the Forward Agenda Plan for the Committee.	<p>It was resolved:</p> <p>That the Forward Agenda Plan be noted and the following items included on the Agenda Plan:</p> <ul style="list-style-type: none"> <li>• That an informal meeting between the Auditors and Members of the Audit Committee be scheduled before January 2024 meeting of the Committee;</li> <li>• That an Annual Review of the work of the Committee using the CIPFA template be scheduled for January 2024 meeting of the Committee;</li> <li>• That the External Audit Plan be provisionally scheduled for March 2024 meeting of the Committee;</li> <li>• That the draft Annual Governance Statement be provisionally scheduled for July 2024 meeting of the Committee.</li> </ul>	Democratic Services Manager/Director Finance
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