

## Minutes of Accounts and Audit

Meeting Date: Wednesday, 8 February 2023, starting at 6.30 pm  
Present: Councillor R Walsh (Chair)

Councillors:

S Bibby	R Newmark
K Fletcher	D Peat
S Fletcher	J Rogerson
J Hill	R Sherras

In attendance: Chief Executive, Director of Resources, Head of Financial Services, Internal Audit Manager and Sophia Iqbal

### 702 APOLOGIES FOR ABSENCE

Apologies for absence were received for the meeting from Councillors D Berryman and J Clark.

### 703 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 23 November 2022 were approved as a correct record and signed by the Chairman.

### 704 DECLARATIONS OF DISCLOSABLE PECUNIARY, OTHER REGISTRABLE AND NON REGISTRABLE INTERESTS

There were no declarations of disclosable pecuniary, other registrable or non-registrable interests.

### 705 PUBLIC PARTICIPATION

There was no public participation.

### 706 CLOSURE OF ACCOUNTS TIMETABLE 2022/23

The Director of Resources submitted a report to remind Members of the statutory requirement to close down the Council's accounts by 31 May 2023 and to publish them, including any certificate, opinion or report issued by the auditor, by 30 September 2023.

A detailed timetable was annexed to the Report setting out the actions that need to be taken and which member of staff is responsible for each one.

Members were informed that it is imperative that the accounts for the current year are closed as soon as reasonably practicable in order to inform the budget setting process for future years. This allows the Council to be able to consider its reserves and balances and areas of over-under spending with greater certainty.

Members were reminded that the Council is planning to present the audited statement of accounts at the proposed meeting of this Committee on Wednesday 2023 for approval (subject to approval of the proposed Committee meeting timetable) so it is

important that all Members endeavour to attend this meeting in order to ensure that it is quorate.

RESOLVED THAT COMMITTEE:

Endorsed the approach suggested in the report for the closure of the 2022/23 accounts.

707

INTERNAL AUDIT CHARTER 2022/23

The Director of Resources submitted a report seeking approval of the revised Internal Audit Charter for 2022/23.

The Internal Audit Charter establishes Internal Audit's position within the Council, including the nature of the Internal Audit Manager's reporting relationship with the Accounts and Audit Committee; authorises access to personnel, records, and physical properties relevant to audit work; and defines the scope of internal audit activities.

The Internal Audit Charter has been updated to specifically define the nature of assurance services and to reference the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the Standards, and the Definition of Internal Auditing.

RESOLVED THAT COMMITTEE:

Approved the Internal Audit Charter as attached at Annex 1 of the Report.

708

INTERNAL AUDIT PROGRESS REPORT 2022/23

The Director of Resources submitted a report which provided Members with an update in respect of progress made in delivery against the 2022/23 Internal Audit Plan. The report outlined a summary of internal audit activity which is a requirement of the Public Sector Internal Audit Standards (PSIAS).

Members were advised that detailed reports and relevant findings, recommendations and agreed actions have been provided to lead officers within the Council and are available to Committee members upon request. The report covered the period November 2022 to December 2022.

As per the PSIAS, an external assessment was undertaken to provide assurance over conformance. Its intention was to assist in realising standards across the service and ensuring consistency in improvement. In general, the assessors agreed with the Council's self-assessment (and subsequent Quality Assurance Improvement Plan) undertaken by the Internal Audit Manager in June 2022.

The Internal Audit Service has been rated overall as Partially Compliant, which agreed with the original self-assessment. Members were informed that significant progress has already been made to implement the actions raised.

RESOLVED THAT COMMITTEE:

Members gave consideration to the report.

709

AUDITORS ANNUAL REPORT 2021/22

Members gave consideration to the report of Grant Thornton.

Members were reminded that auditors are required to report their commentary on the Council's arrangements under specified criteria. 2021/22 was the second year that it has been reported this way. The auditors considered whether there were any risks of significant weakness in the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources. The conclusions, which overall were positive, were detailed in the report.

710                    AUDIT PROGRESS REPORT

Members gave consideration to the report of Grant Thornton.

The report summarises the position of the audits for the periods 2021/22 and for 2022/23. It was noted that the 2021/22 deliverables have all been completed.

711                    OMBUDSMAN REPORT

The Chief Executive submitted a report informing Members of Local Government Ombudsman ("LGO") compliance outcome.

Members were informed that:

- Following a report to Committee on 27 September 2023, training had as agreed been provided to CMT and all Heads of Services by an external training provider in two workshops on 18 October 2022 and 8 November 2022.

The Head of Legal and Democratic Services provided training to officers in each Directorate on 14,15,17 & 24 November 2022. The completion of this training was reported to the LGO on 24 November 2022. On 5 December 2022 the LGO responded welcoming the action the Council has taken following the report and that the compliance outcome would be recorded as "Remedy complete and satisfied"

712                    REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

713                    EXCLUSION OF PRESS AND PUBLIC

There were no items under this heading.

The meeting closed at 6.48 pm

If you have any queries on these minutes please contact the committee clerk, Olwen Heap 01200 414408 [olwen.heap@ribblevalley.gov.uk](mailto:olwen.heap@ribblevalley.gov.uk).