

## Minutes of Accounts and Audit

Meeting Date: Wednesday, 28 June 2023, starting at 6.30 pm  
Present: Councillor S Hirst (Vice Chair)

Councillors:

T Austin	R Newmark
S Fletcher	McCrum
J Hill	Graveston

In attendance: Chief Executive, Director of Resources & Deputy Chief Executive, Head of Financial Services, Internal Audit Manager and Georgia Jones

### 130 APOLOGIES FOR ABSENCE

Apologies for absence were received for the meeting from Councillors R Walsh (Chair), C McFall, and L Jameson.

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

The minutes of the meeting held on 12 April 2023 were approved as a correct record and signed by the Chairman.

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

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

### 133 PUBLIC PARTICIPATION

There was no public participation.

### 134 BRIEFING ON THE WORK OF ACCOUNTS AND AUDIT COMMITTEE

The Director of Resources & Deputy Chief Executive explained her role as the Section 151 Officer and introduced the Officers that regularly attend the Committee. The verbal presentation explained the remit of the Committee, the areas of which the Committee has oversight, and work that it will regularly come across. There was the possibility that Members may be required to sit on Sub-Committees, which would occur in the event of a complaint against a Member of the Council. It was noted that Code of Conduct Training was arranged for 4 July 2023 which Committee Members were encouraged to attend.

### 135 APPOINTMENT TO WORKING GROUPS

The Chief Executive submitted a report for Committee to consider the need for working groups under the remit of the Accounts and Audit Committee.

There were currently no active working groups.

RESOLVED THAT COMMITTEE:

Approve that there is currently no need for a working group under the remit of the Accounts and Audit Committee.

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## LOCAL CODE OF CORPORATE GOVERNANCE

The Director of Resources & Deputy Chief Executive submitted a report for Committee to consider the Local Code of Corporate Governance for 2023/24.

The Code is reviewed and approved annually by this committee and is the Council's forward-looking statement of how the governance culture of the organisation will be driven. Within the framework there are seven core principles that look to steer the application of good governance in everything that members and staff undertake by highlighting how their work on behalf of the council will be approached.

The document clearly communicated the key Governance principles and the expected 'behaviours' or culture that the CIPFA/Solace publication 'Delivering Good Governance in Local Government' would expect, and there was clear linkage to how such 'behaviours' or culture could be evidenced within the Council, principle by principle.

RESOLVED THAT COMMITTEE:

Approve the Local Code of Corporate Governance as attached to the report.

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## AUDIT PLAN - YEAR ENDING 31 MARCH 2023

The Ribble Valley Borough Council audit plan for year ending 31 March 2023 was presented for information by Grant Thornton.

Georgia Jones highlighted the significant risks, materiality, value for money arrangements, new auditing standards, and audit logistics.

It was highlighted at the meeting that the Council's Statement of Accounts had been published and that Grant Thornton planned to undertake the audit schedule as usual.

Georgia Jones left the meeting,

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## DRAFT HEAD OF INTERNAL AUDIT OPINION 2022/23

The Director of Resources & Deputy Chief Executive submitted a report for information providing the committee with an independent opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control; including a summary of the internal audit work that supports the Opinion: any impairments or restrictions in scope of work undertaken; and the outcomes of the self-assessment that the audit work undertaken was in conformance with the Public Sector Internal Audit Standards (PSIAS).

The overall opinion of the Internal Audit Manager for the period 1 April 2023 to 31 March 2023 was "Substantial Assurance."

Committee looked forward to further updates in relation to reviews that were in progress, as noted in report, and would be reported to the Accounts and Audit Committee throughout the year.

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#### STATEMENT OF ACCOUNTS 2022/23 UPDATE

The Director of Resources & Deputy Chief Executive submitted a report providing Committee with an update on progress of the production, publication, and external audit of the Statement of Accounts for 2022/23 and the Annual Governance Statement.

The deadline for the publication of the draft accounts had been met and the Statement of Accounts (subject to audit) were made available on the website on 2 June 2023. The audited documents would be presented to Committee at the end of September. Included in the report was a guide by Grant Thornton providing Members with a useful insight into the Statement of Accounts and Annual Governance Statement.

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#### INDUCTION TRAINING FOR MEMBERS OF ACCOUNTS AND AUDIT COMMITTEE

The Director of Resources & Deputy Chief Executive submitted a report informing Members of the need to arrange Induction training for Members on the role of the Accounts and Audit Committee.

Members were provided with guidance by the Chartered Institute of Public Finance and Accountancy, and CIPFA. The training was welcomed by Members and invitations would be sent out for a date in August.

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#### REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

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#### EXCLUSION OF PRESS AND PUBLIC

There were no items under this heading.

The meeting closed at 7.25 pm

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