



**Summary of the Decisions Taken at the Meeting  
of Accounts, Audit and Risk Committee held on 22 September 2021**

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
<b>7</b>	<p><b>Monthly Performance, Risk and Finance Monitoring Report</b></p> <p>Report of Director of Finance and Head of Insight and Corporate Programmes</p> <p><b>Purpose of report</b></p> <p>This report summarises the Council's Performance, Risk and Finance monitoring positions as at the end of July 2021. The Committee will focus on the risk elements of the report.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>1.1 To note the monthly Performance, Risk and Finance Monitoring Report.</p>	<p><b>Resolved</b></p> <p>(1) That the monthly Performance, Risk and Finance Monitoring Report be noted</p>
<b>8</b>	<p><b>Review of Those Charged with Governance</b></p> <p>Report of the Director of Finance</p> <p><b>Purpose of report</b></p> <p>To set out the response to Ernst &amp; Young (EY) regarding the review of management assurance.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the draft response relating to management assurances from Those Charged with Governance at Appendix 1.</p> <p>1.2 Agree that the Director of Finance, in conjunction with the Chairman of the Accounts, Audit and Risk</p>	<p><b>Resolved</b></p> <p>(1) That the draft response relating to management assurances from Those Charged with Governance (Annex to the Minutes as set out in the Minute Book) be noted.</p> <p>(2) That it be agreed that the Director of Finance, in conjunction with the Chairman of the Accounts, Audit and Risk Committee, make any further changes to the response relating to management assurances from Those Charged with Governance (Annex to the Minutes as set out in the Minute Book) that may arise as a result of the audit.</p>

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	<p>Committee, make any further changes to the response relating to management assurances from Those Charged with Governance at Appendix 1 that may arise as a result of the audit.</p>	
<p><b>9</b></p>	<p><b>External Audit - Annual Audit Opinion 2020/21</b></p> <p>Report of the Director of Finance</p> <p><b>Purpose of report</b></p> <p>To receive a report setting out the External Audit Opinion for 2020/21.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the contents of the External Audit Opinion (ISA260) for 2020/21 from our External Auditors, Ernst &amp; Young (EY).</p>	<p><b>Resolved</b></p> <p>(1) That the contents of the External Audit Opinion (ISA260) for 2020/21 from our External Auditors, Ernst &amp; Young (EY) be noted.</p>
<p><b>10</b></p>	<p><b>Statement of Accounts Update</b></p> <p>Report of the Director of Finance</p> <p><b>Purpose of report</b></p> <p>To receive a report to ask Members to consider the following:</p> <ul style="list-style-type: none"> <li>• Changes to be incorporated to the draft statement of accounts.</li> </ul> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>1.1 That the Draft Statement of Accounts 2020/21 be endorsed, subject to the required changes identified to date in Appendix 2, and once the final audit opinion is received the Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in case the Chairman is unavailable) be authorised to sign the accounts and it be noted that, if any material changes to the</p>	<p><b>Resolved</b></p> <p>(1) That subject to the changes required, the Draft Statement of Accounts 2019/20 be endorsed and it be agreed that once the final audit opinion is received the Director of Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in case the Chairman is unavailable) be authorised to sign the accounts and it be noted that if any material changes to the accounts are required, then an additional committee meeting would be convened to consider the changes.</p> <p>(2) That the Director of Finance, in consultation with the Chair of the Accounts, Audit and Risk Committee (or Vice Chair in their absence), be authorised to make any further changes to the letters</p>

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	<p>accounts are required, then an additional committee meeting would be convened to consider the changes.</p> <p>1.2 Agree that the Director of Finance, in consultation with the Chair of the Committee (or Deputy Chair in their absence), can make any further changes to the letters of representation that may arise during completion of the audit.</p>	<p>of representation that may arise during completion of the audit.</p>
<p><b>11</b></p>	<p><b>Treasury Management Q1 Update 2021/22</b></p> <p>Report of the Director of Finance</p> <p><b>Purpose of report</b></p> <p>To receive information on treasury management performance and compliance with treasury management policy for 2021-22 as required by the Treasury Management Code of Practice.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>1.1 To note the contents of the Quarter 1 2021-22 Treasury Management Report.</p>	<p><b>Resolved</b></p> <p>(1) That the contents of the Quarter 1 2021-22 Treasury Management Report be noted.</p>
<p><b>12</b></p>	<p><b>Internal Audit Progress Report 2021/22</b></p> <p>Report of the Director of Finance</p> <p><b>Purpose of report</b></p> <p>The report presents the Internal Audit Progress report for 2021/22</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>1.1 To note the progress with the 2021/22 Internal Audit Plan and the outcome of the completed audits.</p>	<p><b>Resolved</b></p> <p>(1) That the progress with the 2021/22 Internal Audit Plan and the outcome of the completed audits be noted.</p>
<p><b>13</b></p>	<p><b>Work Programme</b></p>	<p><b>Resolved</b></p>

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	To consider and review the Work Programme.	(1) That the work programme be noted.