



**Committee: Accounts, Audit and Risk Committee**

**Date: Wednesday 27 September 2023**

**Time: 6.30 pm**

**Venue: Bodicote House, Bodicote, Banbury, Oxon OX15 4AA**

## **Membership**

**Councillor Lynn Pratt  
(Chairman)**

Councillor Besmira Brasha  
Councillor Donna Ford  
Councillor Simon Lytton

**Councillor Simon Holland (Vice-Chairman)**

Councillor Andrew Crichton  
Councillor Harry Knight  
Councillor Ian Middleton

## **AGENDA**

**1. Apologies for Absence and Notification of Substitute Members**

**2. Declarations of Interest**

Members are asked to declare any interest and the nature of that interest which they may have in any of the items under consideration at this meeting.

**3. Petitions and Requests to Address the Meeting**

The Chairman to report on any requests to submit petitions or to address the meeting.

**4. Minutes (Pages 5 - 12)**

To confirm as a correct record the Minutes of the meeting of the Committee held on 26 July 2023.

**5. Chairman's Announcements**

To receive communications from the Chairman.

## **6. Statement of Accounts 2021/22 (Pages 13 - 192)**

Report of the Assistant Director of Finance

### **Purpose of report**

To ask Members to note the draft statement of accounts for 2021/22 and the draft Audit Results Report of the external auditors. The technical changes to the statement of accounts between the draft published in July 2022 and this version are detailed in the report. The audit is not yet complete, but no further material changes to the statement are anticipated. A draft of the Letter of Representation has also been provided for the Committee to note.

### **Recommendations**

The meeting is recommended to:

- 1.1 Note the revised Comprehensive Income and Expenditure Statement (CIES) at Appendix 1 and Balance Sheet at Appendix 2 in comparison to the published Draft Statement of Accounts 2021/22 (Appendix 3) and the documents be endorsed along with necessary changes to supporting statements and notes.
- 1.2 Agree that, once the final audit opinion is received, the Assistant 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 make any further material changes to the accounts agreed with the auditors and sign the accounts. Any further changes will be brought to the Committee's attention.
- 1.3 Agree that the Assistant 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 agreed with the auditors that may arise during completion of the audit. Any further changes will be brought to the Committee's attention.

## **7. External Audit update**

Verbal update from the External Auditor.

## **8. Internal Audit Progress Report 2023/24 (Pages 193 - 204)**

Report of the Assistant Director of Finance

### **Purpose of report**

The report presents the Internal Audit progress report for 2023/24. Two audits have now been completed: Community Development Projects and Climate, both with overall conclusions of Amber. Community Development Projects has been finalised and the executive summary is included within this report. The plan to address the actions required have been agreed with senior management and implementation of those actions are in progress. The audit of Climate is at draft report stage and the action plan is currently being agreed with senior management. The executive

summary from the audit will be brought in the next update to the committee. There are three audits currently being undertaken and the remaining three are planned in for later in the year.

The implementation status of previously agreed management actions continues to be positive across the organisation, with good rates of implementation and evidence that other actions are being actively progressed.

### **Recommendations**

The meeting is recommended:

- 1.1 To note the progress with the 2023/24 Internal Audit Plan and the outcome of the completed audits.

## **9. Risk Monitoring Report July 2023 (Pages 205 - 218)**

Report of Assistant Director – Customer Focus

### **Purpose of report**

To update the committee on how well the council is managing its Strategic Risks.

### **Recommendations**

The meeting is recommended:

- 1.1 To note the Risk Monitoring Report for July 2023.

## **10. Local Government and Social Care Ombudsman Annual Report 2022/23 (Pages 219 - 230)**

Report of the Monitoring Officer

### **Purpose of report**

To provide Council with the Local Government and Social Care Ombudsman's annual report on Cherwell District Council for the financial year 2022/23.

### **Recommendations**

The meeting is recommended:

- 1.1 To receive the report and comment on the Local Government and Social Care Ombudsman's Annual Review of Cherwell District Council for 2022/23.

## **11. Urgent Business**

The Chairman to advise whether they have agreed to any item of urgent business being admitted to the agenda.

## 12. **Work Programme** (Pages 231 - 232)

To consider and review the Work Programme.

**Councillors are requested to collect any post from their pigeon hole in the Members Room at the end of the meeting.**

### **Information about this Meeting**

#### **Apologies for Absence**

Apologies for absence should be notified to [democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk) or 01295 221534 prior to the start of the meeting.

#### **Declarations of Interest**

Members are asked to declare interests at item 2 on the agenda or if arriving after the start of the meeting, at the start of the relevant agenda item.

#### **Local Government and Finance Act 1992 – Budget Setting, Contracts & Supplementary Estimates**

Members are reminded that any member who is two months in arrears with Council Tax must declare the fact and may speak but not vote on any decision which involves budget setting, extending or agreeing contracts or incurring expenditure not provided for in the agreed budget for a given year and could affect calculations on the level of Council Tax.

#### **Evacuation Procedure**

When the continuous alarm sounds you must evacuate the building by the nearest available fire exit. Members and visitors should proceed to the car park as directed by Democratic Services staff and await further instructions.

#### **Access to Meetings**

If you have any special requirements (such as a large print version of these papers or special access facilities) please contact the officer named below, giving as much notice as possible before the meeting.

#### **Mobile Phones**

Please ensure that any device is switched to silent operation or switched off.

#### **Queries Regarding this Agenda**

Please contact Natasha Clark or David Rogers, Democratic and Elections  
[democracy@cherwell-dc.gov.uk](mailto:democracy@cherwell-dc.gov.uk), 01295 221534

**Yvonne Rees**  
**Chief Executive**

Published on Tuesday 19 September 2023