



Summary of the decisions taken at the meeting of Accounts, Audit and Risk Committee held on 20 March 2024

Agenda Item No.	Agenda Item	Decision
7	<p>Risk Based Verification Policy 2024/2025</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the contents of the report.</p> <p>1.2 To approve the Risk Based Verification Policy for the financial year 2024/2025, as set out at Appendix 1 to this report.</p>	<p>Resolved</p> <p>(1) That the report be noted.</p> <p>(2) That the Risk Based Verification Policy for the financial year 2024/2025 be approved.</p>
8	<p>Internal Audit Contract Procedure</p> <p>Verbal update from Head of Finance/Deputy S151 Officer.</p>	<p>Resolved</p> <p>(1) That the verbal update be noted.</p>
9	<p>Update on Counter Fraud Annual Plan 2023/24</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The Accounts, Audit & Risk Committee resolves:</p> <p>1.1 Comment and note the summary of activity against the Annual Counter Fraud Plan for 2023/24.</p>	<p>Resolved</p> <p>(1) That, having given due consideration, the summary of activity against the Annual Counter Fraud Plan for 2023/24 be noted.</p>

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10	<p>Draft Annual Report of Accounts, Audit and Risk Committee</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The Accounts, Audit & Risk Committee resolves:</p> <p>1.1 To review the draft report, agree any amendments and finalise in preparation for presentation to Council by the Chair of the Accounts, Audit & Risk Committee.</p>	<p>Resolved</p> <p>(1) That, having given due consideration, it be agreed that the draft Annual Report of the Accounts, Audit and Risk Committee be finalised in preparation for presentation to Council by the Chair of the Accounts, Audit & Risk Committee.</p>
11	<p>Risk Monitoring Report January 2024</p> <p>Report of Assistant Director Customer Focus.</p> <p>Recommendations</p> <p>The Accounts, Audit & Risk Committee resolves:</p> <p>1.1 To note the Risk Monitoring Report for January 2024.</p>	<p>Resolved</p> <p>(1) That the Risk Monitoring Report for January 2024 be noted.</p>
12	<p>2021/22 Final Audit Results Report</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 Note the final 2021/22 Audit Results Report (Appendix 1).</p> <p>1.2 Note the final 2021/22 Annual Audit Report of the External Auditor (Appendix 2)</p>	<p>Resolved</p> <p>(1) That the final 2021/22 Audit Results Report be noted.</p> <p>(2) That the final 2021/22 Annual Audit Report of the External Auditor be noted.</p> <p>(3) That the final Letter of Representation be noted.</p> <p>(4) That the final Statement of Accounts for 2021/22 be noted.</p>

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	<p>1.3 Note the final Letter of Representation (Appendix 3)</p> <p>1.4 Note the final Statement of Accounts for 2021/22 (Appendix 4)</p>	
13	<p>Draft Statement of Accounts 2022-23</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk committee resolves:</p> <p>1.1 To note the report and publication of the draft statement of accounts 2022/23 (Appendix 1), and raise any queries on the draft statement of accounts.</p> <p>1.2 To note the current consultations from Central Government to implement 'backstop' dates to combat the backlog of outstanding audits across England.</p>	<p>Resolved</p> <p>(1) That the report and publication of the draft statement of accounts 2022/23 be noted.</p> <p>(2) That the current consultations from Central Government to implement 'backstop' dates to combat the backlog of outstanding audits across England be noted.</p>
14	<p>2023/24 Accounting Policies</p> <p>Report of Assistant Director of Finance.</p> <p>Recommendations</p> <p>The meeting is recommended:</p> <p>1.1 To approve the accounting policies as recommended by the Chief Finance Officer (Appendix 1).</p>	<p>Resolved</p> <p>(1) That the accounting policies as recommended by the Chief Finance Officer be approved.</p>
15	Annual Governance Statement	Resolved

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	<p>2022/2023 - Update on Actions</p> <p>Report of Monitoring Officer & Assistant Director of Law & Governance.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee is recommended to:</p> <p>1.1 Consider and comment on the update on the actions arising from the Annual Governance Statement 2022/2023.</p>	<p>(1) That, having given due consideration, the update on the actions arising from the Annual Governance Statement 2022/2023 be noted.</p>
<p>16</p>	<p>Work Programme</p> <p>To consider and review the Work Programme.</p>	<p>Resolved</p> <p>(1) That the work programme update be noted.</p>