



Committee: Accounts, Audit and Risk Committee

Date: Wednesday 29 May 2024

Time: 7.30 pm

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

Membership

Councillors will be appointed to the Committee at the Annual Council meeting on Wednesday 22 May 2024. The Chairman and Vice-Chairman will be appointed at the meeting of the Committee being held at the conclusion of the Annual Council meeting.

Harry Lawson – Independent Person (no voting rights)

Sarah Thompson – Independent Person (no voting rights)

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 7 - 12)

To confirm as correct records the Minutes of the meetings of the Committee held on 20 March 2024 and 22 May 2024 (to follow as the meeting is being held after agenda publication).

5. Chairman's Announcements

To receive communications from the Chairman.

6. Annual Report of the Chief Internal Auditor 2023/24 (Pages 13 - 34)

Report of Chief Internal Auditor

Purpose of report

This is the annual report of the Chief Internal Auditor, summarising the outcome of the Internal Audit work in 2023/24, and providing an opinion on the Council's System of Internal Control.

Recommendations

The Accounts, Audit & Risk Committee resolves to:

- 1.1 Consider and endorse this annual report.

7. Internal Audit Work Programme 2024/25 (Pages 35 - 64)

Report of Assistant Director Finance

Purpose of report

This report presents the programme of internal audit work to be undertaken in 2024/25, and seeks the Accounts, Audit and Risk Committee's approval of this programme. Also contained within this report is the council's proposed internal audit charter. The report seeks the committee's approval of the internal audit charter. The charter sets out the internal audit service's purpose, mandate, and position within the organisation.

Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To approve the 2024/25 internal audit work programme.
- 1.2 To approve the proposed internal audit charter.

8. Housing Benefit Subsidy Audit 2020/2021 (Pages 65 - 74)

Report of Assistant Director Finance

Purpose of report

To provide the final position of the Housing Benefit subsidy claim audit for the financial year 2020/21

Recommendations

The Accounts, Audit and Risk Committee resolves:

1.1 To note the contents of this report

9. Treasury Management Report - Annual Performance Report 2023/24 (Pages 75 - 90)

Report of Assistant Director Finance

Purpose of report

To receive information on treasury management performance and compliance with treasury management policy for 2023-24 as required by the Treasury Management Code of Practice.

To demonstrate that all treasury management activities undertaken during the financial year 2023-24 complied with the CIPFA Code of Practice, the council's approved Treasury Management Strategy and that all Prudential Indicators were met during the reporting period.

Recommendations

The Accounts, Audit and Risk Committee resolves:

1.1 To note the contents of this Treasury Management Annual Performance Report.

1.2 To recommend the report to Council.

10. Annual Governance Statement 2023-24 (Pages 91 - 106)

Report of Assistant Director Law and Governance and Monitoring Officer

Purpose of report

The report sets out the Annual Governance Statement (AGS) for the Council for 2023-24 for approval. The AGS summarises the key governance issues for the Council and the actions required to address these. The AGS is required to be approved by those charged with governance, the Accounts Audit & Risk Committee, under the Accounts and Audit Regulations 2015.

Recommendations

The Accounts, Audit and Risk Committee resolves:

1.1 To approve the Annual Governance Statement 2023-24.

1.2 To authorise the Leader of the Council and the Chief Executive to sign the Annual Governance Statement on behalf of Cherwell District Council.

11. Audit Completion Certificates 2020/21 and 2021/22 (Pages 107 - 114)

Report of Assistant Director Finance

Purpose of report

To receive the audit completion certificates for the years 2020/21 and 2021/22.

Recommendations

The Accounts, Audit and Risk Committee resolves:

- 1.1 To note the formal completion of the audits for the years ended 31 March 2021 and 31 March 2022 and to note the associated audit completion certificates (appendices 1 and 2).

12. External Audit Plan 2023/24 - Bishop Fleming (Pages 115 - 134)

Report of Assistant Director Finance

Purpose of report

To receive the External Audit Plan for 2023/24 from the Council's external auditors, Bishop Fleming LLP.

Recommendations

The Accounts, Audit and Risk Committee resolves to:

- 1.1 Note the External Audit Plan for 2023/24.

13. Work Programme (Pages 135 - 136)

To consider and review the Work Programme.

14. Urgent Business

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

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 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.

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Queries Regarding this Agenda

Please contact Patrick Davis, Democratic and Elections democracy@cherwell-dc.gov.uk, 01295 221534

Shiraz Sheikh
Monitoring Officer

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