



**Summary of the Decisions Taken at the Meeting  
of Accounts, Audit and Risk Committee held on 27 September 2023**

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
<b>6</b>	<p><b>Statement of Accounts 2021/22</b></p> <p>Report of the Assistant Director of Finance</p> <p><b>Purpose of report</b></p> <p>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.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>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.</p> <p>1.2 Agree that, once the final audit</p>	<p><b>Resolved</b></p> <p>(1) That the revised Comprehensive Income and Expenditure Statement (CIES) (annex to the minutes as set out in the minute book) and Balance Sheet (annex to the minutes as set out in the minute book) in comparison to the published Draft Statement of Accounts 2021/22 (annex to the minutes as set out in the minute book) be noted and the documents be endorsed along with necessary changes to supporting statements and notes.</p> <p>(2) That it be agreed 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.</p> <p>(3) That it be agreed 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.</p>

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	<p>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.</p> <p>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.</p>	
<b>7</b>	<p><b>External Audit update</b></p> <p>Verbal update from the External Auditor.</p>	<p><b>Resolved</b></p> <p>(1) That the verbal update be noted.</p>
<b>8</b>	<p><b>Internal Audit Progress Report 2023/24</b></p> <p>Report of the Assistant Director of Finance</p> <p><b>Purpose of report</b></p> <p>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</p>	<p><b>Resolved</b></p> <p>(1) That the Internal Audit Progress Report 2023/24 be noted.</p>

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	<p>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.</p> <p>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.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>1.1 To note the progress with the 2023/24 Internal Audit Plan and the outcome of the completed audits.</p>	
9	<p><b>Risk Monitoring Report July 2023</b></p> <p>Report of Assistant Director – Customer Focus</p> <p><b>Purpose of report</b></p> <p>To update the committee on how well the council is managing its Strategic Risks.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p>	<p><b>Resolved</b></p> <p>(1) That the Risk Monitoring Report July 2023 be noted.</p>

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	1.1 To note the Risk Monitoring Report for July 2023.	
10	<p><b>Local Government and Social Care Ombudsman Annual Report 2022/23</b></p> <p>Report of the Monitoring Officer</p> <p><b>Purpose of report</b></p> <p>To provide Council with the Local Government and Social Care Ombudsman's annual report on Cherwell District Council for the financial year 2022/23.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>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.</p>	<p><b>Resolved</b></p> <p>(1) That the Local Government and Social Care Ombudsman Annual Report 2022/23 be noted.</p>
12	<p><b>Work Programme</b></p> <p>To consider and review the Work Programme.</p>	<p><b>Resolved</b></p> <p>(1) That the Work Programme be noted.</p>