



**Summary of the Decisions Taken at the Meeting
of Accounts, Audit and Risk Committee held on 25 September 2024**

Agenda Item No.	Agenda Item	Decision
7	<p>Risk Monitoring Report - Q1 2024-2025</p> <p>Report of Assistant Director – Customer Focus</p> <p>Purpose of report</p> <p>To update the committee on how well the council is managing its Strategic Risks.</p> <p>Recommendations</p> <p>The Accounts, Audit & Risk Committee resolves:</p> <p>1.1 To note the Risk Monitoring Report for Quarter 1 2024-25.</p>	<p>Resolved</p> <p>(1) That the Risk Monitoring Report for Quarter 1 2024-25 be noted.</p>
8	<p>External Audit Update 2022-2023</p> <p>Report of Assistant Director of Finance (Section 151 Officer)</p> <p>Purpose of report</p> <p>To update the committee on developments in relation to the proposed audit backstop in relation to the 2022/23 statement of accounts, note the draft Letter of Representation, and to seek delegated authority to finalise the accounts with the auditors by the backstop date for 2022/23's accounts.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the updated dates proposed by the Ministry for Housing, Communities and Local Government for the audit backstop and the impact of this</p>	<p>Resolved</p> <p>(1) That the updated dates proposed by the Ministry for Housing, Communities and Local Government for the audit backstop and the impact of this proposal on the external audit of the council's financial statements be noted.</p> <p>(2) That the draft Letter of Representation for 2022/23 (Appendix 3) be noted.</p> <p>(3) That the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Deputy Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts and it be noted that any further changes</p>

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	<p>proposal on the external audit of the council's financial statements.</p> <p>1.2 To note the draft Letter of Representation for 2022/23 (Appendix 3)</p> <p>1.3 To agree that, once the final audit opinion for 2022/23 is received, the Assistant Director Finance (S151 Officer), in consultation with the Chair of the Accounts, Audit and Risk Committee (or Deputy Chair in their absence), be authorised to make any further changes to the accounts agreed with the auditors and sign the accounts. Any further changes will be brought to the Committee's attention at its next meeting following the signing.</p> <p>1.4 To agree that the Assistant Director of Finance, in consultation with the Chair of the Committee (or Deputy Chair in their absence), be authorised to make any further changes to the letter 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 at its next meeting following the signing.</p>	<p>would be brought to the Committee's attention at its next meeting following the signing.</p> <p>(4) That the Assistant Director of Finance, in consultation with the Chair of the Committee (or Deputy Chair in their absence), be authorised to make any further changes to the letter of representation agreed with the auditors that may arise during completion of the audit and it be noted that any further changes would be brought to the Committee's attention at its next meeting following the signing.</p>
9	<p>External Audit Update 2023-2024</p> <p>Verbal update from the Head of Finance (Deputy Section 151 Officer).</p>	<p>Resolved</p> <p>(1) That the External Audit 2023-24 update be noted.</p>
10	<p>Monitoring Officer Report including LGSCO Ombudsman Annual Report</p> <p>Report of Assistant Director Law and Governance and Monitoring Officer</p> <p>Purpose of report</p> <p>To provide the Committee an annual</p>	<p>Resolved</p> <p>(1) That the Monitoring Officer report including the Local Government and Social Care Ombudsman Annual Report be noted and it be noted it would be circulated to all Town and Parish Councils in the district for information.</p>

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	<p>report on matters relating to standards and conduct of Members within the Cherwell District at District and Parish level, complaints made to the Local Government Ombudsman and other matters for the municipal year of 2023/2024.</p> <p>Recommendations</p> <p>The Accounts, Audit and Risk Committee resolves:</p> <p>1.1 To note the content of the report, which will also be circulated to all Town and Parish Councils in the district for information.</p>	
11	<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>