

Cherwell District Council

Accounts, Audit and Risk Committee

Minutes of a meeting of the Accounts, Audit and Risk Committee held at Bodicote House, Bodicote, Banbury, Oxon OX15 4AA, on 19 January 2022 at 6.30 pm

Present:

Councillor Mike Kerford-Byrnes (Chairman)
Councillor Hugo Brown (Vice-Chairman)
Councillor Andrew Beere
Councillor Adam Nell
Councillor Sean Woodcock

Substitute Members:

Councillor Sandy Dallimore for Councillor Tom Wallis

Also Present:

Councillor Barry Wood, Leader of the Council
Councillor Tony Ilott, Lead Member for Finance and Governance
Maria Grindley, Associate Partner, Ernst & Young (external audit)
Sue Gill, Ernst & Young (external audit)

Apologies for absence:

Councillor Conrad Copeland
Councillor Nicholas Mawer
Councillor Tom Wallis

Officers:

Lorna Baxter, Director of Finance & Section 151 Officer
Michael Furness, Assistant Director of Finance
Sarah Cox, Chief Internal Auditor
Sukdave Ghuman, Head of Legal Services & Deputy Monitoring Officer
Joanne Kaye, Strategic Business Partner
Sharon Hickson, Democratic and Elections Officer

49 **Declarations of Interest**

There were no declarations of interest.

50 **Petitions and Requests to Address the Meeting**

There were no petitions or requests to address the meeting.

51 **Minutes**

The Minutes of the meeting of the Committee held on 17 November 2021 were agreed as a correct record and signed by the Chairman.

52 **Chairman's Announcements**

There were no chairman's announcements.

53 **Urgent Business**

There were no items of urgent business.

54 **Internal Audit Progress Report 2021/22**

The Director of Finance submitted a report presenting the Internal Audit Progress report for 2021/22.

The Chief Internal Auditor and Head of Legal Services & Deputy Monitoring Officer responded to questions from the Committee, regarding Appendix 3 - "Executive Summaries of finalised reports" on the status of outstanding policies and training on Data Protection. Members were informed that there was an action plan and GDPR was a high priority within this plan.

In response to Members' requests for more reassurance of progress via an update to be circulated by the end of the month and a further update be given at the March committee meeting, the Chief Internal Auditor confirmed that a progress report setting out actions had been completed or a clear explanation why it had not from lead officers and managers would be submitted to the March meeting.

Resolved

- (1) That the progress of the 2021/22 Internal Audit Plan and the outcome of the completed audits be noted.

55 **Statement of Accounts Update**

The Director of Finance submitted a report asking Members to consider changes to be incorporated to the draft statement of accounts.

Ernst & Young, the council's External Auditors (EY) provided an update to the committee, informing Members that evidence to questions has not been

received. The Committee requested that an item be added to the March agenda if these remained unanswered or if new questions were raised by EY.

Resolved

- (1) That, having given due consideration the revised Comprehensive Income and Expenditure Statement (CIES) in the Draft Statement of Accounts 2020/21 along with necessary changes to supporting statements and notes be endorsed.
- (2) That it be agreed that on receipt of the final audit opinion, the Director of 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 sign the accounts.
- (3) That it be noted that, if any material changes to the accounts are required, then an additional committee meeting would be convened to consider the changes.

56 **Annual Governance Statement 2020/2021 - Update on Actions**

The Director of Law and Governance and Monitoring Officer submitted a report to consider an update on actions from the Annual Governance Statement (AGS) 2020/2021.

The Head of Legal Services & Deputy Monitoring Officer confirmed a list of the elements incorporated within the Social Value and Climate elements would be forwarded.

Resolved

- (1) That, having given due consideration the update on the actions arising from the Annual Governance Statement 2020/2021 be noted

57 **Appointment of Independent Member to the Committee**

The Director of Law & Governance and Monitoring Officer submitted a report requesting the Committee consider and agree the proposed arrangements for the appointment of an Independent Member.

In response to Members' comments, the Head of Legal Services & Deputy Monitoring Officer to report back to the committee how and where the post will be advertised.

Resolved

- (1) That the recruitment of an Independent Member to the Accounts, Audit and Risk Committee be agreed.

- (2) That the proposed arrangements for the appointment of an Independent Member be approved.
- (3) That the Background Information and Independent Member specification be approved, with final approval delegated to the Monitoring Officer, in consultation with the Chair of the Accounts, Audit and Risk Committee,
- (4) That authority be delegated to the Monitoring Officer, in consultation with the Chair of the Accounts, Audit and Risk Committee, to finalise the recruitment pack.

58 **Capital, Investment and Treasury Management Strategies 2022-23**

The Director of Finance submitted a report which presented the draft Capital and Investment Strategy and Treasury Management Strategy for 2022-23.

Resolved

- (1) That Full Council be recommended to adopt the Capital, Investment and Treasury Management Strategies 2022-23

59 **Work Programme**

The Committee considered it's work programme and proposed committee training schedule. As identified under agenda item 7, Internal Audit Progress Report 2021/22, "Update on Internal Audit of GDPR" would be added to the March meeting.

Resolved

- (1) That, subject to "Update on Internal Audit of GDPR" being added to the March meeting, the work programme and Committee training schedule be noted.

The meeting ended at 7.48 pm

Chairman:

Date: