

AUDIT COMMITTEE - 13 February 2023

MINUTES OF THE MEETING MONDAY 13TH FEBRUARY 2023

Present: Councillors: M Brain, R Long (Vice-Chairman) and A Sandison.
Independent Members: Mr T Beirne (Chairman), Mr M Burnett and Mr D Page.

Officers: James Hughes – Democratic Services Officer
Sam Gilbert – Assistant Director – Finance & Property Services
Alison McGrory – Assistant Director – Communities & Partnerships
Steve Sparkes – Head of Internal Audit
Adam Paterson – Finance Manager
John Robinson – Treasury and Corporate Accountant
Jahnvi Jagadish - Governance and Risk Management Advisor
Grant Paterson – Grant Thornton (External Auditor)
Meriel H Clementson - Grant Thornton (External Auditor)

1. APOLOGIES

There were no apologies or substitutions received

2. MINUTES

RESOLVED

The minutes of the meeting held on Monday 9th January were agreed unanimously.

3. DECLARATIONS OF INTEREST

None declared.

4. QUESTIONS AND DEPUTATIONS

None received.

5. VERBAL UPDATE FROM THE EXTERNAL AUDITOR

The External Auditors presented their verbal report. The 2021-22 Audit should be completed within the next week or two. The Committee welcomed Meriel H Clementson as the new Audit Manager and she would be driving forward the 2022-23 Audit.

Members asked questions and were satisfied with the responses they received.

The Committee placed on record their unanimous thanks to Neil Preece, External Auditor, for his work over the last 7 years.

RESOLVED

The Committee unanimously agreed to receive the Verbal Update from the External Auditors.

6. ANNUAL GOVERNANCE STATEMENT PREPARATION FOR 2022/23

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A typing error was picked up on Page 13 of the agenda pack. 6.5.1 Bullet Point 4 should read:

- *No risks have been identified. The risk appetite is low in line with the Council's Risk Management Strategy.*

The Governance and Risk Management Advisor presented the report as set out in the Agenda Pack. Members asked questions and were satisfied with the responses they received.

RESOLVED:

The Audit Committee:

- Noted the proposed timetable for production of this year's AGS (Appendix A)
- Endorsed the proposed assurance gathering process (Appendix B)
- Confirmed that the process will provide the assurance needed to effectively review and challenge the draft AGS when it is presented in July 2023.
- Decided no additional assurances were required.

7. 2022/23 QUARTER 3 TREASURY MANAGEMENT MONITORING REPORT

The Treasury and Corporate Accountant presented the report as set out in the Agenda Pack. Members of the Committee asked questions and were satisfied with the responses they received from Officers.

RESOLVED

The Committee noted the Treasury Management activities for quarter 3 of 2022/23.

8. EXCLUSION OF THE PUBLIC & PRESS

RESOLVED

That the press and public be now excluded from the remainder of the business to be transacted, on the grounds that there would be disclosure to them of exempt information as defined in Schedule 12A to the Local Government Act 1972.

9. AUDIT SERVICES - INTERNAL AUDIT REPORT BEREAVEMENT SERVICES

10. BEREAVEMENT SERVICES UPDATE

3.24 pm