

Agenda

Audit Committee

Wednesday, 14 June 2023 at 7.30 pm

New Council Chamber, Town Hall, Reigate



This meeting will take place in the Town Hall, Castlefield Road, Reigate. Members of the public, Officers and Visiting Members may attend remotely or in person.

All attendees at the meeting have personal responsibility for adhering to any Covid control measures. Attendees are welcome to wear face coverings if they wish.



Members of the public may observe the proceedings live on the Council's [website](#).

Members:

J. S. Bray	B. Green
G. Buttironi	F. Kelly
V. Chester	Vacancy (Independent Member)

Substitutes:

Conservatives:	K. Fairhurst and K. Sachdeva
Residents Group:	G. Adamson and N. D. Harrison
Green Party:	J. C. S. Essex and D. Torra
Liberal Democrats	

Mari Roberts-Wood
Managing Director

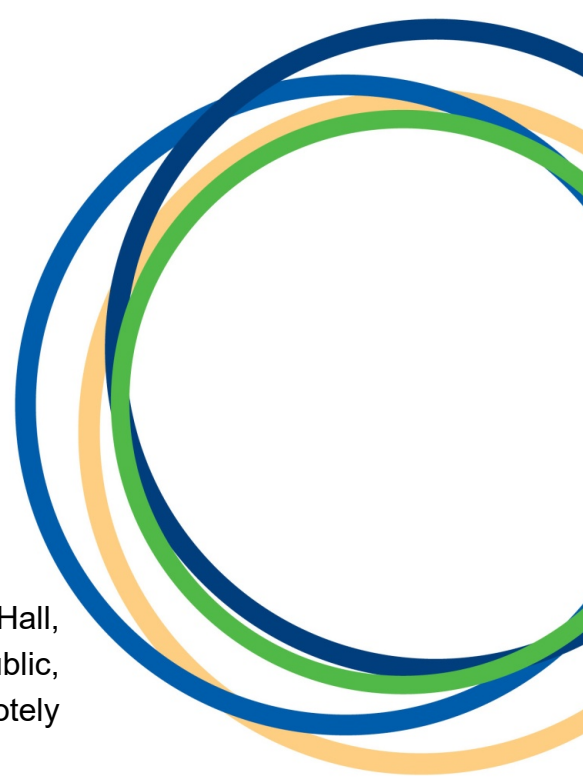
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Reigate & Banstead
BOROUGH COUNCIL
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1. Election of Chair

To elect a Chair of the Committee for this Municipal Year 2023/24.

2. Election of Vice-Chair

To elect a Vice-Chair of the Committee for this Municipal Year 2023/24.

3. Minutes

(Pages 5 - 12)

To confirm as a correct record the Minutes of the previous meeting.

4. Apologies for Absence and Substitutions

To receive any apologies for absence and notification of substitutes in accordance with the Constitution.

5. Declaration of Interest

To receive any declarations of interest.

6. Audit Committee Overview

(Pages 13 - 20)

To provide an overview of the role of the Audit Committee and its Members.

7. Audit Committee Work Programme Schedule 2023/24

(Pages 21 - 28)

To discuss and agree any changes to the Audit Committee's Work Programme 2023/24 and note the Action Tracker.

8. Any Other Urgent Business

To consider any item(s) which, in the opinion of the Chair, should be considered as a matter of urgency – Local Government Act 1972, Section 100b (4)(b).

Note: Urgent business must be submitted in writing but may be supplemented by an oral report.

To approve the additional meeting of Audit Committee that is to be scheduled on Wednesday 26 July 2023 at 7.30pm.



Our meetings

As we would all appreciate, our meetings will be conducted in a spirit of mutual respect and trust, working together for the benefit of our Community and the Council, and in accordance with our Member Code of Conduct. Courtesy will be shown to all those taking part.



Streaming of meetings

Meetings are broadcast live on the internet and are available to view online for six months. A recording is retained for six years after the meeting. In attending any meeting, you are recognising that you may be filmed and consent to the live stream being broadcast online, and available for others to view.



Accessibility

The Council's agenda and minutes are provided in English. However, the Council also embraces its duty to anticipate the need to provide documents in different formats, such as audio, large print or in other languages. The Council will provide such formats where a need is identified prior to publication or on request.



Notice is given of the intention to hold any part of this meeting in private for consideration of any reports containing "exempt" information, which will be marked accordingly.

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Minutes of a meeting of the **Audit Committee** held at the **New Council Chamber - Town Hall, Reigate** on **Wednesday, 15 March 2023 at 7.30 pm.**

Present: Councillors J. P. King (Chair); J. Baker (Vice-Chair), G. Adamson, J. Booton, V. Chester, Z. Cooper, A. King and C. Thompson

Also in attendance: Councillors Lewanski (Executive Member for Corporate Policy and Resources) and Schofield (The Deputy Leader and Executive Member for Finance and Governance)

34 Minutes

The minutes from the meeting held on 7 December 2022 were **APPROVED**.

35 Apologies for Absence and Substitutions

There were no apologies for absence. Councillor Buttironi was not in attendance.

36 Declaration of Interest

There were none.

37 Internal audit - Quarter 3 2022/23 progress report

Natalie Jerams, Deputy Head of Southern Internal Audit Partnership (SIAP), gave the Committee an overview of the quarter 3 progress report on the delivery of the internal audit plan.

It was noted that 25% of the audits had been completed to date and three audits were at draft stage. Many audits were concluding and would be complete when reporting the quarter 4 update in June 2023.

Page 25 of the report showed that there were 15 overdue management actions, 11 of these were medium priority actions and 4 were high priority actions; these were reported in the exempt part of the meeting.

There had been an adjustment to the Plan, with the procurement audit being delayed until 2023/24 and emergency planning being brought forward into the 2022/23 plan.

Following a member question, the Committee was assured that revised due dates for the medium priority actions shown on page 30 of the report were steadfast. In respect of procurement, CIPFA had been consulted, leading to a procurement strategy and this would be delivered in quarter 1 (2023/24).

In respect of the council tax audit, it was explained that the Council had been in receipt of sums that were due to be paid back to taxpayers. In some instances, the Council had difficulty in locating some of the payees, however the Committee was

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assured that many of these credits had now been returned. Members requested a written response on the balance currently held and the action taken in cases where sums could not be returned.

It was confirmed that the recommendations for council tax debt write-off, to be considered at the Executive meeting on 23 March 2023, were not related to these accounts.

RESOLVED that:

- i. The Committee notes the quarter 3 internal audit progress report (annex 1); and
- ii. A written response would be sent to Members.

38 Internal audit plan and Charter - 2023/24

Natalie Jerams, Deputy Head of Southern Internal Audit Partnership, introduced the report which set out the internal audit plan and Charter for the 2023/24 financial year.

In respect of the plan, it was explained that this was a risk-based plan for the next 12 months. It considered the risks facing the organisation, as well as previous audit opinions. The plan remained flexible and adjustments may be made according to need.

Members noted that the audit on procurement had been moved from the 2022/23 plan to 2023/24 and that there would be a review of disaster recovery during the year. The audit on the Corporate Plan that had been removed from the audit plan for 2022/23 was not going to be undertaken in 2023/24. This audit was more likely to be undertaken in 2024/25 as the timing would be more appropriate and the reasons for this were explained; however, this remained subject to review. It was noted that several elements within the Corporate Plan were covered by other audits in the plan.

In terms of the Charter, it was explained that it was an annual requirement to have this in place. It set out the role of purpose, authority and responsibility of internal audit. There had been no changes to the wording within the Charter, there was a change in Annex 1 which was outlined.

RESOLVED that the internal audit plan and Charter 2023/24 be **APPROVED**.

39 Risk management - Quarter 3 2022/23

Catherine Rose, Head of Corporate Policy, Projects and Performance, explained that the report provided an update on risk management at the close of quarter 3.

In quarter 3, one strategic risk was recommended for closure, SR1 'Coronavirus Pandemic'.

- Operating within the confines of, and responding to, Covid-19 has now become part of 'business as usual' for the Council, with disruption being proactively planned for and controls now in place. The impact of Covid-19 on the Council and wider society in general also continues to decline, therefore meriting the recommended closure of this risk in Q3 2022/23 reporting.

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One operational risk (IT disaster recovery) was red rated and was reported to the Audit Committee within the part 2 exempt annex.

In response to a member question regarding the direction of travel being denoted as neutral in SR2 and SR4, despite the challenging economic climate currently being faced, it was explained that despite evolving external circumstances, taking into account mitigation measures, the residual risk was considered stable. These were already risk rated as red and it was not possible to rate them higher than a red rated risk. The strategic risk definitions were regularly reviewed and updated where considered appropriate, to reflect the wider risk environment within the current scheme, the Council was confident the risk ratings shown were correct.

In terms of the Council's own financial stability, despite the environment becoming more challenging, the authority was in a strong position and its finances were under constant review in order to maintain strong controls.

In respect of a member question, the report in SR2 referenced "ambitious initiatives" and "delivering services differently", it was explained that this referred to the Council's Financial Sustainability Programme. There was a well-established quarterly reporting process of the Programme to the Overview and Scrutiny Committee. Regarding the "mitigating actions" referred to in SR2, this considered how to use resources more effectively.

In respect of SR8 (ICT network capacity and resilience) it was anticipated that implementation of the procured cyber security system would go live in May 2023. The impact of that risk would be reconsidered in the new risk register in the upcoming financial year.

With financial pressures facing the Council it was asked whether there were going to be any cuts to services provided. It was stated that the Council had not had to make any redundancies in recent years. Some vacant posts had been deleted and that would continue; however, the focus was about how services could be delivered differently, and this included the use of technology and creating capacity. In some instances, the Council was sharing officers with other local authorities and there were sharing opportunities currently being explored around procurement. All staff vacancies were considered by a Panel and delivery of the Council's frontline services remained important.

In terms of income generation, there were a number of services outlined that brought in revenue for the Council.

Following a member question relating to the impact on the Council regarding the relationship between SR2 (Financial Sustainability) and SR4 (Challenging economic conditions for residents and businesses), the Committee was apprised that demand on Council services from residents was a good indicator on the wider economic pressures being felt; homelessness was given as a good example. In this case the Council was investing in its own properties to house people in need, as this was more cost effective. Overall, understanding trends enabled the Council to put resources where they were needed and to be able to react quickly; this was a complex balance.

RESOLVED that:

- i. the Audit Committee notes the quarter 3 2022/23 update on risk management provided in the report and associated annexes; and

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- ii. feedback from the Committee to be provided to the Executive for consideration at its meeting on 23 March 2023.

40 Strategic risks - 2023/24

The report identified the Council's strategic risks for the 2023/24 financial year and outlined the key changes as follows:

The risk on the Coronavirus pandemic has been recommended for closure in Q3.

2022/23 reporting and following approval for closure will not carry through into the 2023/24 risk register.

The risk on cost pressures affecting the viability of Council developments has received a contextual update. This update highlights concerns over higher capital investment requirements being sought by tenants and the importance of ensuring that the Council has appropriate funding/incentive to encourage commercial lettings.

The risk on Gatwick Airport has also received a contextual update with focus on the airports planned expansion and the uncertainty that this may bring.

The risk on Planning System reform has been updated. The key concerns regarding this risk have shifted away from potential restrictions on affordable housing delivery and now focus on concerns regarding uncertainty stemming from changes to the National Planning Policy Framework.

There is currently lack of clarity over what the revised National Planning Policy Framework will change. If radical changes are introduced this may create additional complexity for the Council which could lead to delays in implementation of the new local plan and/or impact on the Council's ability to achieve the objectives set out in the new Local Plan.

This would be reported to the Executive on 23 March 2023.

RESOLVED that the Committee notes the strategic risks for 2023/24 and makes no observations to the Executive.

41 Audit Committee Annual Report 2022/23

Following Mr Robert Coyle's (Independent Member) resignation from the Committee, the Chair expressed gratitude on behalf of members for his hard work and support while he was a member of the Committee.

The Committee was apprised that the Annual Report 2022/23 set out the work of the Audit Committee in 2022/23. Once approved, the Chair of the Committee would present the report at Full Council on 30 March 2023.

It was requested that the following areas within the report should be updated to show an expanded summary of the discussions held at Committee meetings:

- Internal Audit 2021/22 and Internal Audit Opinion
- Treasury Management

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Members considered the Committee's forward work programme for 2023/24. It was noted that responsibility for scrutiny of the Treasury Management reports was expected to move to Overview & Scrutiny in 2023/24 to ensure continued compliance with the CIPFA Code of Practice. An updated workplan would be published when the change was confirmed.

The Chief Finance Officer explained the reasons for the delays in the Committee receiving the audited statement of accounts for 2020/21 and 2021/22. The recent publication of the 2020/21 accounts and imminent publication of the 2021/22 accounts meant that there was likely to be a requirement for additional meetings of the Audit Committee during 2023/24 to consider the external auditor's reports on them, as well as the audited statement of accounts for 2022/23. It was stated that there was, however, a national delay in completion of external audits, and a consequent risk that these reports could be delayed as a result.

It was noted that the Committee's forward work programme was a live document and would be subject to change as required.

RESOLVED that:

- i. The Annual Audit Committee Report 2022/23 be updated to reflect the comments made at the meeting, prior to its consideration at Full Council on 30 March 2023; and
- ii. The Audit Committee's Forward Plan for 2023/24 be approved.

42 Audit Committee - Action Tracker

The action tracker gave members information relating to the status of actions that had been requested by the Committee. It was noted that the briefing relating to the Council's company investments would be arranged for Committee members prior to the conclusion of this municipal year.

RESOLVED that the Action Tracker be noted.

43 Any Other Urgent Business

There was none.

44 Exempt Business

RESOLVED that members of the press and public be excluded from the meeting for part of agenda items 4 (Internal Audit – Quarter 3 2022/23 progress report) and 6 (Risk Management Quarter 3 - 2022/23) under Section 100A(4) of the Local Government Act 1972 on the grounds that: It involves the likely disclosure of exempt information as defined in paragraph 7 of Part 1 of Schedule 12A of the Act;

- i. Information relating to any action taken or to be taken in connection with the prevention, investigation or prosecution of crime.

The meeting finished at 8.49 pm

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Audit Committee Overview

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June 2023

Reigate & Banstead
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Role of Audit Committee

To support:

- Raising awareness of the importance of risk management
- Ensuring high corporate governance standards
- Adopting an independent, objective perspective
- Implementation of internal audit findings and management actions
- Objective and fair financial reporting

By seeking assurance on:

- Internal Audit
- Risk Management and Mitigating Controls
- External Audit and Financial Reporting
- Governance arrangements – Annual Governance Statement and Code of Corporate Governance

Audit Committee compared to Overview & Scrutiny

Audit Committee

- Stands back from service operations
- Focus on risk management and governance
- Oversight of internal audit plan
- Forum for constructive challenge
- ¹⁵ Independent of Executive and O&S
- Reports direct to Full Council
- Follows guidance from CIPFA
- Non-political

Overview & Scrutiny

- Support work of the Leader/Executive and the Council as a whole in order to improve services
- Monitor Budget and Performance
- Influence Policy development
- Review and scrutinise decisions and performance of the Leader, Executive, and Committees
- Part of the political process

Work programme

	Internal Audit	Risk Management	External Audit & Financial Reporting	Governance
June				<ul style="list-style-type: none"> Audit Committee Overview
July	<ul style="list-style-type: none"> Quarterly Report – Q4 	<ul style="list-style-type: none"> Quarterly Report – Q4 		<ul style="list-style-type: none"> Draft Annual Governance Statement
September	<ul style="list-style-type: none"> Annual Report & Opinion Quarterly Report – Q1 	<ul style="list-style-type: none"> Quarterly Report – Q1 		
December	<ul style="list-style-type: none"> Quarterly Report – Q2 	<ul style="list-style-type: none"> Quarterly Report – Q2 		<ul style="list-style-type: none"> Code of Corporate Governance
March	<ul style="list-style-type: none"> Quarterly Report – Q3 Internal Audit Plan & Charter 	<ul style="list-style-type: none"> Quarterly Report – Q3 Strategic Risks Review (for the coming year) 		<ul style="list-style-type: none"> Audit Committee Annual Report Work Programme (for the coming year)
TBC – when the annual audit is concluded			<ul style="list-style-type: none"> External Audit Plan Statement of Accounts and External Auditor's Report 	

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Committee Member Responsibilities

- Contribute to discussion and debate:
 - Read agenda papers
 - Submit advance questions
 - Use resources in ModGov
- Attend training
 - Role of the Audit Committee and CIPFA Guidance
 - Role of Internal Audit
 - The Council's approach to Risk Management
 - Treasury Management Reporting
 - Annual Statement of Accounts & External Auditor's Report
- Adhere to the Member Code of Conduct

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Things to avoid / Things to do

Stay Out	Stay out of the detail – keep high level, risk-focussed
Stay On	Point – what is being reported? Anything missing?
Understand	Context of how we operate in this Council and why
Avoid	Digression and repetition Blame culture – provide constructive feedback Risk of reputational damage
Leave Out	Politics Irrelevant comparisons with other organisations
Prepare	Read agenda papers Ask advance questions Take up training opportunities
Ask	Ask if unsure – seek advice and information from the Lead Officers

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Lead Officer Contacts

Pat Main, Interim Head of Finance (Section 151 Officer)

- All matters relating to the role of Committee and its members
- Agenda planning and arranging for other officers to attend
- Annual Governance Statement
- External Audit and Financial Statements

Cath Rose (Head of Corporate Policy, Projects & Performance); Luke Harvey (Projects & Performance Team Leader)

- Risk Management & Assurance

Natalie Jerams, (Chief Internal Auditor, Southern Internal Audit Partnership)

- Internal Audit

Joyce Hamilton (Head of Legal & Governance and Monitoring Officer)

- Code of Corporate Governance

Liane Dell (Democratic Services Officer)

- Meeting papers dispatch and minute taking
- Managing advance questions from Members
- Arranging Member training
- Drafting the Committee's Annual Report and Work Programme

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Reigate and Banstead Borough Council Audit Committee Work Programme



Published:

Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
26 July 2023								
<i>Luke Harvey, Project & Performance Team Leader</i>	Portfolio Holder for Corporate Policy and Resources	Head of Corporate Policy, Projects and Performance	Risk management - Q4 2022/23 To receive an update on risk management in Q4 2022/23		22 Jun 2023		Open	
<i>Luke Harvey, Project & Performance Team Leader</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Internal audit - Quarter 4 2022/23 Progress Report To receive the internal audit quarter 4 2022/23 progress report.				Open	
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance Manager</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Draft Annual Governance Statement 2022/23 To review the Draft Annual Governance Statement 2022/23.				Open	
<i>Pat Main, Chief Finance Officer</i>	Deputy Leader and Portfolio Holder for Finance and	Chief Finance Officer	Statement of Accounts Progress Update To receive a progress update				Open	

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Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
	Governance		regarding the Statement of Accounts.					
6 September 2023								
<i>Gloria Addai, Performance Officer - Project & Business Assurance, Ross Tanner, Performance Officer, Luke Harvey, Project & Performance Team Leader</i>	Portfolio Holder for Corporate Policy and Resources	Head of Corporate Policy, Projects and Performance	Risk management - Q1 2023/24 Quarterly Risk management update for Quarter 1 of the 2023/24 financial year		14 Sep 2023		Part exempt	
<i>Tom Borer, Policy Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Internal audit - 2022/23 annual report and opinion To note the annual internal audit report and opinion.				Open	
<i>Tom Borer, Policy Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Internal audit - Quarter 1 2023/24 progress report To receive the Q1 2023/24 internal audit progress report.				Open	
6 December 2023								
<i>Gloria Addai, Performance Officer - Project & Business Assurance, Ross Tanner,</i>	Portfolio Holder for Corporate Policy and Resources	Head of Corporate Policy, Projects and Performance	Risk management - Q2 2023/24 To provide a quarterly update for the Council's risk management. This will show the		14 Dec 2023		Part exempt	

Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
<i>Performance Officer, Luke Harvey, Project & Performance Team Leader</i>			situation as of the end of the 2nd Quarter of the 2023/24 financial year.					
<i>Tom Borer, Policy Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Internal audit - Quarter 2 2023/24 progress report To receive the Q2 2023/24 internal audit progress report.				Open	
<i>Alex Vine, Democratic and Electoral Services Manager</i>	Portfolio Holder for Corporate Policy and Resources	Head of Corporate Policy, Projects and Performance	Update of the Code of Corporate Governance To adopt the updated Code of Corporate Governance.				Open	
13 March 2024								
<i>Gloria Addai, Performance Officer - Project & Business Assurance, Ross Tanner, Performance Officer, Luke Harvey, Project & Performance Team Leader</i>	Portfolio Holder for Corporate Policy and Resources	Head of Corporate Policy, Projects and Performance	Risk management - Q3 2023/24 To Provide a risk management update for Q3 of the 2023/24 financial year		21 Mar 2024		Open	
<i>Tom Borer, Policy Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Internal audit - Quarter 3 2023/24 progress report To receive the Q3 2023/24 internal audit progress report.				Part exempt	

Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
<i>Tom Borer, Policy Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	<p>Internal audit plan and charter - 2024/25</p> <p>To receive the internal audit plan and Charter for 2023/24.</p>				Open	
<i>Liane Dell, Democratic Services Officer</i>	Portfolio Holder for Corporate Policy and Resources	Strategic Head of Legal and Governance	<p>Audit Committee Annual Report 2023/24 and Forward Work Programme 2024/25</p> <p>To consider the Audit Committee's Annual Report and forward work programme for 2024/25.</p>				Open	
Meeting date TBC for 2020/21 reports								
<i>Pat Main, Chief Finance Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	<p>Final Annual Governance Statement 2020/21</p> <p>To consider the Final Annual Governance Statement 2020/21</p>				Open	
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance Manager</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	<p>External Auditor Report (ISA 260) 2020/21</p> <p>This report, from the Council's external auditors, summarises conclusions and significant issues arising from the audit of the 2020/21 Annual Financial Report.</p>				Open	
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance</i>	Deputy Leader and Portfolio Holder for Finance and	Chief Finance Officer	<p>Statement of Accounts 2020/21</p> <p>To consider the Audited</p>				Open	

Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
<i>Manager</i>	Governance		Statement of Accounts 2020/21.					
Meeting Date TBC for 2021/22 reports								
<i>Jacqueline Aboagye, Finance Manager, Pat Main, Chief Finance Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Final Annual Governance Statement 2021/22 To consider the Final Annual Governance Statement 2021/22.				Open	
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance Manager</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	External Auditor Report (ISA 260) 2021/22 This report, from the Council's external auditors, summarises conclusions and significant issues arising from the audit of the 2021/22 Annual Financial Report.				Open	
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance Manager</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Statement of Accounts 2021/22 To consider the audited Statement of Accounts 2021/22				Open	
Meeting Date TBC for 2022/23 reports								
<i>Jacqueline Aboagye, Finance Manager, Pat Main, Chief Finance Officer</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	Final Annual Governance Statement 2022/23 To consider the Final Annual Governance Statement 2022/23.				Open	
<i>Pat Main, Chief</i>	Deputy Leader	Chief Finance	Audited Statement of				Open	

Report Author(s)	Lead Member(s)	Officer sign off	Subject	O&S	Executive	Council	Open / Exempt	Key
<i>Finance Officer, Jacqueline Aboagye, Finance Manager</i>	and Portfolio Holder for Finance and Governance	Officer	Accounts 2022/23 To consider the Audited Statement of Accounts 2022/23.					
<i>Pat Main, Chief Finance Officer, Jacqueline Aboagye, Finance Manager</i>	Deputy Leader and Portfolio Holder for Finance and Governance	Chief Finance Officer	External Auditor Report (ISA 260) 2022/23 This report, from the Council's external auditors, summarises conclusions and significant issues arising from the audit of the 2022/23 Annual Financial Report.				Open	

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Action Tracker – Audit Committee 2022/23

Meeting 2022/23	Subject and Request	Action	Who	Status	Response
7 Dec 2022	Item 4 - Treasury Management Strategy Outturn 2021/22 (Minute 26)	Treasury Management – Treasury Advisors Training be arranged for members with the Council’s treasury advisors prior to the next Audit Committee meeting in March when the Treasury Management Strategy for 2023/24 is to be considered.	Chief Finance Officer	Completed	Following the decision by Council on 30 March 2023 to move responsibility for treasury management scrutiny to Overview & Scrutiny Committee the training took place for Overview & Scrutiny Members on 8 June 2023.
7 Dec 2022	Item 4 - Treasury Management Strategy Outturn 2021/22 (Minute 26)	Treasury Management - Resolution Officers to provide more information and/or clarification on any specific points. (Option 2 in the report) <ul style="list-style-type: none"> • detailed briefings on the current trading position of the Council’s companies • risks of having to write off investment losses • assurance on the Executive’s plans to mitigate any risks identified 	Chief Finance Officer	Completed	A briefing took place for Audit Committee Members on 19 April 2023
7 Dec 2022	Item 7 - Risk Management Strategy - 2023/24-2025/26 (Minute 29)	Risk – Delegated Responsibilities It was requested that references should be made as to which documents documented where responsibilities lay.	Head of Corporate Policy and Project and Performance Team Leader	Completed	Requested clarifications have been included and the strategy has been approved by Full Council.
15 Mar 2023	Item 6 - Internal audit - Quarter 3 2022/23 progress report (Minute 37)	Council Tax Audit Members requested a written response on the balance currently held that was due to be paid back to taxpayers and the action taken in cases where sums could not be returned to payees.	Head of Revenues, Benefits & Fraud	Completed	Written response sent to members on 6 April 2023.

