

AUDIT AND GOVERNANCE COMMITTEE

Monday, 12 June 2023

Attendance:

Councillors
Power (Chairperson)

Achwal V
Chamberlain

Gordon-Smith

Apologies for Absence:

Councillors Godfrey and Miller

Deputy Members:

Councillors Bolton and Cunningham

Members in attendance who spoke at the meeting

Councillor Cutler

Other members in attendance:

Councillors Becker and Tod

[Video recording of this meeting](#)

1. **APOLOGIES**

Apologies were received as noted above.

2. **DISCLOSURE OF INTERESTS**

There were no disclosures of interest made.

3. **APPOINTMENT OF VICE-CHAIRPERSON FOR THE 2023/24 MUNICIPAL YEAR**

RESOLVED:

That Councillor Chamberlain be appointed as the Vice-Chairperson for the 2023/24 municipal year.

4. **CHAIRPERSON'S ANNOUNCEMENTS**

There were no announcements made.

5. **MINUTES OF THE PREVIOUS MEETING**

RESOLVED:

That the minutes of the previous meeting held on 2 March 2023 be approved and adopted.

6. **PUBLIC PARTICIPATION**

There were no members of the public in attendance.

7. **AUDIT & GOVERNANCE COMMITTEE WORK PROGRAMME 2023/24**
(AG106)

The Chairperson requested that the review of the complaints process be added to the work programme, as had been raised at the previous meeting of the committee.

A correction to the work programme to remove a duplicate item at numbers 6 and 11 was also noted.

RESOLVED:

That subject to the points set out above, the Audit and Governance Committee Work Programme for 2023/24 be approved.

8. **AUDITORS ANNUAL REPORT 21/22**
(AG108)

Kevin Suter (Ernest Young) was present at the meeting and introduced the report.

Mr Suter summarised that the report confirmed that the auditor was able to give an unqualified audit opinion on the financial statements and that the council had put in place proper arrangements to secure value for money in the use of resources. He responded to questions from members on the detail of the report.

RESOLVED:

That the Annual Audit Report 2021/22 be accepted.

9. **ANNUAL GOVERNANCE STATEMENT 2022/23**
(AG105)

The Strategic Director and Monitoring Officer introduced the report and drew members' attention to its key contents.

In response to questions, the Strategic Director advised that although the process of reviewing exempt reports, with a view to disclose where possible, was not part of the record retention and disposal schedule, it was underway as a separate project.

RESOLVED:

1. That the annual governance statement for 2022/23 as set out in Appendix 1 be approved for inclusion in the Draft Annual Financial Report 2022/23.
2. That the issues arising, and proposed actions identified in Appendix 1 be noted and that progress against the actions be brought back to the Audit and Governance Committee as an appendix to the quarterly governance monitoring report.

10. **Q4 GOVERNANCE MONITORING**
(AG104)

The Strategic Director and Monitoring Officer introduced the report and emphasised the significant amount of work involved in its preparation and the large amount of information included. This would be reviewed with an aim to reduce its size whilst still ensuring members' received all the monitoring information required. She also highlighted that a total of 20 Code of Conduct complaints had been closed since the last update and there were now only two complaints active, both received recently.

The Strategic Director, the Corporate Head of Finance and Antony Harvey from the Southern Internal Audit Practice (SIAP) responded to questions from members on the following:

- a) The reason for the reduction in internal audit opinions over time.
- b) The anticipated timing of the working in partnership outstanding audit.
- c) The approach being taken to dealing with complaints, which included dealing with informally where appropriate.
- d) The sanctions currently available under the complaints regime.
- e) The terminology used in the Corporate Risk Register and in particular, whether all the actions listed in the current control column had taken place. The Corporate Head of Finance agreed to take this point back to the council's executive leadership board (ELB) for further consideration.
- f) The Strategic Director provided an update on action taken and proposed in relation to the standards investigation involving Denmead Parish Council. She acknowledged the significant time and cost involved to the city council in dealing with such complaints. The Committee requested that the length of time spent by officers and the cost be recorded for future complaints.

RESOLVED:

That the content of the report, the progress against the internal audit management actions and the action requested to be taken by officers outlined above be noted.

The meeting commenced at 6.30 pm and concluded at 7.50 pm

Chairperson