

Agenda

Audit and Governance Committee

Date: **Tuesday 24 October 2023**

Time: **2.00 pm**

Place: **Conference Room 1, Herefordshire Council Offices,
Plough Lane, Hereford, HR4 0LE**

Notes: Please note the time, date and venue of the meeting.

For any further information please contact:

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If you would like help to understand this document, or would like it in another format, please call Jen Preece, Democratic Services Officer on 01432 261699 or e-mail jennypreece@herefordshire.gov.uk in advance of the meeting.

Agenda for the meeting of the Audit and Governance Committee

Membership

Chairperson **Councillor David Hitchiner**
Vice-chairperson **Councillor Aubrey Oliver**

Councillor Chris Bartrum
Councillor Frank Cornthwaite
Councillor Peter Hamblin
Councillor Robert Highfield
Councillor Mark Woodall

Agenda

		Pages
1.	<p>APOLOGIES FOR ABSENCE</p> <p>To receive apologies for absence.</p>	
2.	<p>NAMED SUBSTITUTES (IF ANY)</p> <p>To receive details of any councillor nominated to attend the meeting in place of a member of the committee.</p>	
3.	<p>DECLARATIONS OF INTEREST</p> <p>To receive declarations of interest in respect of items on the agenda.</p>	
4.	<p>MINUTES</p> <p>To approve and sign the minutes of the meeting held on 27 September 2023.</p>	11 - 16
<p>HOW TO SUBMIT QUESTIONS</p> <p>Deadline for receipt of questions is 9.30 am on Thursday 19 October 2023.</p> <p>Questions must be submitted to councillorservices@herefordshire.gov.uk.</p> <p>Questions sent to any other address may not be accepted.</p> <p>Accepted questions and the response to them will be published as a supplement to the agenda papers prior to the meeting. Further information and guidance is available at www.herefordshire.gov.uk/getinvolved</p>		
5.	<p>QUESTIONS FROM MEMBERS OF THE PUBLIC</p> <p>To receive any questions from members of the public.</p>	
6.	<p>QUESTIONS FROM COUNCILLORS</p> <p>To receive any questions from councillors.</p>	
7.	<p>2022/23 EXTERNAL AUDIT FINDINGS REPORT</p> <p>To consider the external audit findings report for the year ended 31 March 2023.</p>	17 - 64
8.	<p>ANNUAL GOVERNANCE STATEMENT 2022/23</p> <p>To seek the view of the committee as to whether the Annual Governance Statement (AGS) for 2022/23 properly reflects the internal control environment the council is operating in and the appropriateness of actions identified to improve.</p>	65 - 80
9.	<p>2022/23 STATEMENT OF ACCOUNTS</p> <p>To approve the 2022/23 Statement of Accounts and associated letter of representation from Grant Thornton, the external auditors.</p> <p>Changes to the Statement of Accounts following the external audit are listed in the External Audit Findings Report. The Letter of Representation, attached at Appendix 2, confirms that the group and council financial statements are</p>	81 - 210

	free of material misstatements, including omissions.	
10.	INTERNAL AUDIT UPDATE REPORT QUARTER 2 2023-24 To update members on the progress of internal audit work and to bring to their attention any key internal control issues arising from work recently completed. To enable the committee to monitor performance of the internal audit team against the approved plan. To assure the committee that action is being taken on risk related issues identified by internal audit. This is monitored by acceptance by management of audit recommendations and progress updates in implementing the agreed action plans. In addition, audit recommendations not accepted by management are reviewed and progress to an appropriate recommendation to cabinet if it is considered that the course of action proposed by management presents a risk in terms of the effectiveness of or compliance with the council's control environment.	211 - 230
11.	WHISTLEBLOWING - INTERNAL AUDIT FINDINGS AND REPORT A report to update the Committee on Internal Audit finds on the operation of the Whistleblowing Policy.	231 - 242
12.	IN YEAR CHANGES TO FEES AND CHARGES This report seeks to a change to Part 4 Section 7 of the Financial Procedure Rules to allow officers to make in year changes to fees and charges and to a use capital programme monies to be moved from a capital scheme to fund increased spend or variations in other existing capital schemes.	243 - 248
13.	WORK PROGRAMME To consider the work programme for the committee.	249 - 252
14.	DATE OF NEXT MEETING Tuesday, 28 November 2023, 2pm.	