

Agenda

Audit and Governance Committee

Date: **Friday 23 June 2023**

Time: **10.00 am**

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 Ben Baugh, Democratic Services Officer on 01432 261882 or e-mail ben.baugh2@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 13 March 2023.</p> <p>HOW TO SUBMIT QUESTIONS</p> <p>Deadline for receipt of questions is 9.30 am on Tuesday 20 June 2023.</p> <p>Questions must be submitted to councillorservices@herefordshire.gov.uk. 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>	11 - 18
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>PROGRESS REPORT ON INTERNAL AUDIT ACTIVITY Q4 2022/23</p> <p>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.</p>	19 - 38
8.	<p>INTERNAL AUDIT PLAN AND CHARTER 2023/24</p> <p>To present the proposed internal audit plan for 2023/24 and internal audit charter to the Audit and Governance Committee for discussion and approval.</p>	39 - 58
9.	<p>EXTERNAL AUDITOR'S DRAFT ANNUAL PLAN 2022/23</p> <p>To review and agree the external auditor's draft plan for 2022/23.</p>	59 - 124
10.	<p>DRAFT ANNUAL GOVERNANCE STATEMENT 2022/23</p> <p>To seek the view of the committee as to whether the draft 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 governance arrangements.</p>	125 - 140

11. 2022/23 DRAFT STATEMENT OF ACCOUNTS	141 - 264
To note the draft, unaudited Statement of Accounts for 2022/23.	
12. EXTERNAL AUDITOR'S ANNUAL REPORT 2021/22	265 - 306
To present to the Audit and Governance Committee the External Auditor's Annual Report 2021/22 for information and discussion.	
13. WHISTLEBLOWING POLICY	307 - 326
This report seeks to provide members with a revised Whistleblowing Policy for approval.	
14. WORK PROGRAMME	327 - 330
To consider the work programme for the committee.	
15. DATES OF FUTURE MEETINGS	
To agree dates of future meetings. The following dates are suggested:	
Monday 31 July 2023 10.00 am	
Tuesday 26 September 2023 2.00 pm	
Tuesday 24 October 2023 2.00 pm	
Tuesday 28 November 2023 2.00 pm	
Tuesday 30 January 2024 2.00 pm	
Tuesday 26 March 2024 2.00 pm	
Tuesday 21 May 2024 2.00 pm	