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A meeting of the **Corporate Governance & Audit Committee** will be held in the Committee Rooms, East Pallant House on **Monday 25 March 2024 at 2.00 pm**

MEMBERS: Mr R Bates (Chairman), Mr T O'Kelly (Vice-Chairman), Mr I Ballantyne, Mr J Brown, Mr M Chilton, Ms M Corfield, Mr F Hobbs and Mr T Johnson

## AGENDA

- 1 **Chairman's Announcements**  
Any apologies for absence that have been received will be noted at this point.
- 2 **Approval of Minutes** (Pages 1 - 9)  
The Committee is requested to approve the minutes of its meeting on 22 January 2024.
- 3 **Urgent items**  
The Chairman will announce any urgent items that due to special circumstances are to be dealt with under the Late Items agenda item.
- 4 **Declarations of Interest**  
These are to be made by Members of the Corporate Governance and Audit Committee or other Chichester District Council Members present in respect of matters on the agenda for this meeting.
- 5 **Public Question Time**  
The procedure for submitting public questions in writing by no later than noon 2 working days before the meeting is available from the Democratic Services Department (contact details are available on the front page of this agenda).
- 6 **CG&AC Work Programme 2024-25** (Pages 11 - 17)  
Recommendation:  
  
**The Committee is requested to consider and agree the Work Programme for 2024-25.**
- 7 **Audit Plan for year ended 31 March 2024** (Pages 19 - 71)  
Recommendation:  
  
**The Committee is requested to note the Outline audit planning report for year ended 31 March 2024.**
- 8 **VFM Report 2022/2023** (Pages 73 - 100)  
Recommendation:

**The Committee is requested to consider this report and note the information provided.**

9 **Accounting Policies 2023-24** (Pages 101 - 119)

Recommendation:

**The Committee is requested to consider this report and approve the updated accounting policies in the preparation of the Council's 2023-24 financial statements.**

10 **Strategic Risk Management Update** (Pages 121 - 162)

Recommendation:

**That the Committee notes the updated Strategic Risk Register and the internal controls in place, plus any associated action plans to manage those risks, and raises any issues or concerns.**

11 **Progress Report - Audit Plan 2023/2024** (Pages 163 - 248)

Recommendation:

**That the Committee notes performance against the Audit Plan for 2023/24.**

12 **Proposed New Ways of Working for Internal Audit 2024 2025** (Pages 249 - 254)

Recommendation:

**That the Committee:**

- 1. Agree a fluid annual audit plan compiled using risk-based measures from the Strategic and Organisational Risk Registers, as required by The Institute of Internal Auditors (IIA) Global Standards and with the capacity to respond to newly emerging risks and investigations.**
- 2. Agree an agile audit approach is introduced to support the delivery of a risk-based audit plan which will fully utilise resources within the Audit and Investigations team.**

13 **Late items**

The Committee will consider any late items as follows:

- a) Items added to the agenda papers and made available for public inspection
- b) Items that the Chairman has agreed should be taken as a matter of urgency by reason of special circumstances to be reported at the meeting

14 **Exclusion of the Press and Public**

The Committee is asked to consider in respect of the following item(s) Item 10 – Appendix, Item 11 – Appendix and Item 15 whether the public, including the press, should be excluded from the meeting on the grounds of exemption under Parts I to

7 of Schedule 12A of the Local Government Act 1972, as indicated against the item and because, in all the circumstances of the case, the public interest in maintaining the exemption of that information outweighs the public interest in disclosing the information. **The reports dealt with under this part of the agenda are attached for members of the Corporate Governance & Audit Committee and senior officers only (salmon paper).**

- 15 **Potential Liabilities of Outstanding Litigation** (Pages 255 - 257)  
Recommendation:

**That the Committee notes the potential liabilities of the Council by way of known, or threatened, litigation.**

## NOTES

1) The press and public may be excluded from the meeting during any item of business wherever it is likely that there would be disclosure of 'exempt information' as defined in section 100A of and Schedule 12A to the Local Government Act 1972.

2) The press and public may view the report appendices which are not included with their copy of the agenda on the Council's website at Chichester District Council - Minutes, agendas and reports unless they contain exempt information.

3) Subject to Covid-19 Risk Assessments members of the public are advised of the following;

- Where a member of the public has registered a question they will be invited to attend the meeting and will be issued a seat in the public gallery.
- You are advised not to attend any face to face meeting if you have symptoms of Covid.

4) Subject to the provisions allowing the exclusion of the press and public, the photographing, filming or recording of this meeting from the public seating area is permitted. To assist with the management of the meeting, anyone wishing to do this is asked to inform the chairman of the meeting of their intentions before the meeting starts. The use of mobile devices for access to social media is permitted, but these should be switched to silent for the duration of the meeting. Those undertaking such activities must do so discreetly and not disrupt the meeting, for example by oral commentary, excessive noise, distracting movement or flash photography. Filming of children, vulnerable adults or members of the audience who object should be avoided. [Standing Order 11.3 of Chichester District Council's Constitution]