



Minutes of the meeting of the **Corporate Governance & Audit Committee** held in Virtual on Monday 27 March 2023 at 2.00 pm

Members Present: Mr F Hobbs (Chairman), Mr J Brown (Vice-Chairman), Miss H Barrie, Mr A Dignum and Mr P Wilding

Members not present: Mr T Johnson, Dr K O'Kelly and Mr D Palmer

In attendance by invitation:

Officers present:

191 **Chairman's Announcements**

Apologies had been received from Cllrs Johnson and O'Kelly.

192 **Approval of Minutes**

The minutes of the meeting held on 9 January 2023 were agreed as a correct record.

193 **Urgent items**

The Chairman invited Mr Bennett to highlight an update he has made to the Constitution under his delegated authority as Monitoring Officer.

Mr Bennett explained to Members that the change relates to the power of officers within the planning department to issue stop notices. He noted the Constitution previously did not expressly refer to the use of temporary stop notices, an addition he asserted would insure there is no uncertainty when such emergency notices are issued. This will enable planning enforcement to be carried out quickly, efficiently, and effectively without needing to go back to Committee before issuing these notices.

The Chairman thanked Mr Bennett, and noted that this had now been expressed to Members in the public domain.

194 **Declarations of Interest**

There were no declarations of interest.

195 **Public Question Time**

There were no public questions.

196 **Accounting Policies 2022-23**

The Chairman invited Mrs Belenger to present the report.

Mrs Belenger explained this is the annual report to set out the accounting policies which are to be applied to this Council's 2022/23 accounts. She informed members that there were no major or material changes to the standards which had been introduced for this year, explaining that the Council will continue to use the policies as agreed by this Committee for the 2021/22 accounts. She drew members attention to paragraphs 4.5 to 4.7 of the report.

Responding to Cllr Wilding, Mrs Belenger confirmed that the introduction of the IRFS 16 Leases highlighted in paragraph 4.6 is expected to have little impact on CDC.

The Chairman thanked Mrs Belenger, and in a show of hand the members unanimously agreed the recommendation.

Resolved;

The Committee approved the continued application of existing accounting policies in the preparation of the Council's 2022-23 financial statements.

197 **Internal Audit - Audit Plan Progress**

The Chairman invited Mr James to present the report.

Mr James corrected the recommendation on the report at paragraph 2.1 to include the new audit plan for 2023/24, which thus reads 'That the Committee notes performance against the audit plan for 2022/23 and for 2023/24'.

He provided an update on the audit plan for 2023/24 noting that the report on debtors had been completed since the last Committee meeting. 1 medium and 1 low risk exceptions were highlighted, which are detailed in Appendix 1 on page 15 of the report.

The audit plan for 2023/24 has been prepared and considers risk value and system complexity.

Due to the number of deferred audits from 2022/23, which resulted from staff shortages, a decision was taken to review the four-year plan and bring it up to date with the high risk audits. The audit plan for 2023/24 therefore represents the first year of this new four-year plan.

Mr James was pleased to inform the Committee that as of this afternoon the team was back to full staffing capacity. Members welcomed this news.

The Chairman thanked Mr James and the Committee unanimously agreed the updated recommendation.

Resolved;

The committee noted performance against the audit plans for 2022/23 and for 2023/24.

198 **Corporate Governance and Audit Committee Work Programme 2023-24**

The Chairman invited Mrs Belenger to present the report.

Mrs Belenger explained that this report sets out what the expected work programme will be for the forthcoming year.

She noted the July meeting, by nature of being the first post the elections in May, is likely to be a busy meeting which should hopefully include the results of the 2021/22 audit.

Resolved;

The Committee considered and agreed the work programme for 2023/24.

The Chairman added that the training programme for the new Committee should be specific and focus the members on what they need to consider. Mrs Belenger agreed, explaining that she and Mr Ward had reflected on member experiences from 2019 and had reshaped the training programme accordingly.

199 **Risk Management Update**

The Chairman invited Mr James to present the report.

Mr James made a correction to Appendix 1 on page 29, noting that the previous risk score for CRR 08 – Skills/Capability/Capacity should read 9 instead of 6.

He explained that the report reflects the outcome from the last two meetings of the Strategic Risk Group. The appendices show the updated risk register and any comments from the Group.

He noted there are now 10 strategic risks, 7 of which are controlled, where the remaining 3 have controls pending. The following risk scores have changed this year:

CRR 08 Skills/Capability/Capacity – the risk score has reduced from 9 to 6

CRR 148 Local Plan – the risk score has reduced from 12 to 4.

CRR 170 Changing use of the High Street – this risk was removed from the strategic risk register and will now be monitored as an organisation risk.

Cllr Brown noted that the reason the Local Plan risk has been reduced as a result of the submission of the Plan for review. He commented that he feels there is still a potentially high risk to the Council pending the outcome of inspection of the Local Plan Review by the independent inspectors.

Resolved;

The Committee noted the updated Strategic Risk Register and the internal controls in place.

200 **Exclusion of the Press and Public**

The Chairman read the Part II resolution in relation to agenda item 11 which was proposed the Chairman and seconded by Cllr Brow. The Committee then unanimously voted to go into Part II.

201 **Report on Potential Litigation Liabilities of the Council in 2023**

The Chairman invited Mr Bennett to present the report.

Mr Bennett highlighted key areas of the report for members, and responded to questions from the Chairman and Councillors Brown and Wilding.

Resolved;

The Committee noted the contents of the Part II report and made the associated recommendations.

202 **Late items**

There were no late Items.

The Chairman thanked members and officers for their work over the past four years, concluding the final meeting of the Committee of this Council ahead of the local elections in May.

The meeting ended at 2.51 pm

CHAIRMAN

Date: