



Please reply to:

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Date: 16 November 2022

Notice of meeting

Audit Committee

Date: Thursday, 24 November 2022

Time: 7.00 pm

Place: Council Chamber, Council Offices, Knowle Green, Staines-upon-Thames TW18 1XB

To the members of the Audit Committee

Councillors:

H. Harvey (Chairman)
J. Button (Vice-Chairman)
S. Buttar

T. Fidler
I.T.E. Harvey
K. Howkins

L. E. Nichols

Councillors are reminded to notify Committee Services of any Gifts and Hospitality offered to you since the last Council meeting so that these may be entered in the Gifts and Hospitality Declaration book.

Spelthorne Borough Council, Council Offices, Knowle Green

Staines-upon-Thames TW18 1XB

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RESPONSIBILITIES OF THE AUDIT COMMITTEE

Purpose

To provide independent assurance of the adequacy of the risk management framework and the associated control environment, independent scrutiny of the authority's financial and non-financial performance to the extent that it affects the authority's exposure to risk and weakens the control environment, and to oversee the financial reporting process

1. Core Functions

- (a) To approve (but not direct) the internal audit's strategy, plan and performance.
- (b) To review summary internal audit reports and the main issues arising, and to seek assurance that action has been taken where necessary.
- (c) To consider the reports of external audit and inspection agencies.
- (d) To consider the effectiveness of the authority's risk management arrangements, the control environment and associated anti fraud and anti corruption arrangements.
- (e) Seek assurances that action is being taken on risk related issues identified by auditors and inspectors.
- (f) To be satisfied that the Authority's assurance statements, including the Annual Governance Statement, properly reflect the risk environment and to take actions required to improve it.
- (g) To ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted.
- (h) To review the financial statements, external auditors opinion and reports to members, and monitor management action in response to the issues raised by external audit.

2. To receive Corporate Project Management updates

AGENDA

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|------------|--|------------------|
| 1. | Apologies and Substitutes
To receive any apologies for absence and notification of substitutions. | |
| 2. | Minutes
To confirm the minutes of the meeting held on 28 July 2022. | 5 - 10 |
| 3. | Disclosures of Interest
To receive any disclosures of interest from Councillors in accordance with the Council's Code of Conduct for members. | |
| 4. | Review of the Internal Audit Charter
To review and approve the Internal Audit Charter. | 11 - 48 |
| 5. | Corporate Risk Management
To consider the significant strategic risks and issues highlighted in the report from the Internal Audit Manager. | 49 - 92 |
| 6. | The Council's Risk Exposure to Wider Externalities and Impact
To receive and note a report on the Council's risk exposure to wider externalities from the Internal Audit Manager. | 93 - 114 |
| 7. | Interim Internal Audit Report
To receive and note the interim internal audit report from the Internal Audit Manager which summarises work undertaken by the service during the period April to October 2022. | 115 - 132 |
| 8. | Confidential Reporting Code
To note a review of the Confidential Reporting Code (Whistleblowing Policy) and to consider agreement to retain the current policy. | 133 - 142 |
| 9. | Appointment of Independent Person to Audit Committee
To receive a verbal update on the appointment of an Independent Person to the Audit Committee. | |
| 10. | Procurement Action Plan Update
To note the progress of the actions in the Procurement Action Plan. | 143 - 156 |
| 11. | Audit Committee Training Needs | |

To consider and discuss the training needs of the Audit Committee.

12. Committee Forward Plan

157 - 160

To consider and approve the forward plan for the remainder of the municipal year.

13. VFM Task Group Update

To receive a verbal update from the Deputy Chief Executive.