



Please reply to:

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Date: 15 March 2023

Notice of meeting

Audit Committee

Date: Thursday, 23 March 2023

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

P. Briggs

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

	Page nos.
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 24 November 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. KPMG 2017/18 Audit Opinion To receive and note the KPMG 2017/18 Audit Opinion. This document is to follow.	To Follow
5. Public Interest Report Recommendations Action Plan To note the Public Interest Report Recommendations Action Plan and agree the Recommendations Action Plan.	11 - 16
6. Report on DLUHC's Review of Councils with High Debt Levels To receive and note a verbal update on DLUHC's Review of Councils with High Debt Levels.	Verbal Report
7. Corporate Risk Management To consider and present to Corporate Policy and Resources Committee the significant strategic risks and issues highlighted in the report from the Internal Audit Manager.	17 - 60
8. 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 and Impact from the Internal Audit Manager.	61 - 86
9. Internal Audit Annual Plan 2023/24 To note and approve the Internal Audit Plan for 2023/24.	87 - 100
10. Counter Fraud, Bribery & Corruption Strategy To consider endorsing the Counter Fraud, Bribery and Corruption	101 - 118

Strategy and recommend to the Corporate Policy and Resources Committee any changes proposed to the Strategy.

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| 11. Introduction of New Audit Assurance Opinions | 119 - 124 |
| To note and endorse a report on the refreshed Audit Assurance Opinions from the Internal Audit Manager. | |
| 12. Committee Forward Plan | 125 - 128 |
| To consider and approve the forward plan for the municipal year 2023/24. | |