

Report of the Chairman on the work of the Audit Committee

This report gives an overview of the key items considered by the Committee at its meetings on 28 January 2025, Carry-Over meeting on 25 February 2025 and Extraordinary Audit Committee on 25 February 2025.

At the Audit Committee held on 28 January 2025, the following business was considered:

1. Internal Audit Progress Report

1.1 The Committee considered the Internal Audit Progress Report which had been drafted by the Deputy Head, Southern Internal Audit Partnership.

1.2 The Committee **resolved** to agree they had been informed and assured of Internal Audit progress as at December 2024.

2. Implementation of the Global Internal Audit Standards

2.1 The Committee considered a report on the Implementation of the Global Internal Audit Standards

2.2 The Committee resolved to agree they had been informed and assured of the pending implementation of the Global Internal Audit Standards.

3. Interim Auditor's Annual Report

3.1 The Committee considered the Interim Auditor's Annual Report 23-24 from our External Auditor's, Grant Thornton.

3.2 The Committee **resolved** to:

1. Accept the Interim Auditor's Annual Report 23-24

2. Approve the management responses as set out in the report, in principle subject to seeing more detailed and refined responses at an Extraordinary Audit Committee in February 2025.

4. Audit Finding's Report 23-24

4.1 The Committee considered the Audit Finding's Report 23-24 from our External Auditor's, Grant Thornton.

4.2 The Committee **resolved** to:

1. Accept the Audit Finding's Report 23-24

2. Approve the management responses as set out in the report, in principle subject to seeing more detailed and refined responses at an Extraordinary Audit Committee in February 2025.

5. 2023-24 Audited Accounts for KGE

5.1 The Committee considered the 2023-24 Audited Accounts for Knowle Green Estates Ltd (KGE).

5.2 The Committee **resolved** to note the report and in particular the unqualified audit report.

6. 2023-24 Audited Accounts for SDS

6.1 The Committee considered the 2023-24 Audited Accounts for Spelthorne Direct Services Ltd (SDS).

6.2 The Committee resolved to note the report and in particular the unqualified audit report.

7. Update on use of Regulation of Investigatory Powers Act Policy (RIPA Policy)

7.1 The Committee considered the report which updated on the use of RIPA Policy.

7.2 The Committee **resolved** to acknowledge that there has been no use of RIPA powers during the period 1 January to 31 December 2024.

8. Local Audit Strategy Consultation Response

8.1 The Committee considered the Local Audit Strategy Consultation Draft Response on behalf of Spelthorne Borough Council.

8.2 The Committee **resolved** to note the Local Audit Strategy Consultation draft response on behalf of Spelthorne Borough Council.

At the Carry-over Audit Committee on 25 February 2025, the following business was considered:

9. Corporate Risk Register (Corporate Risk Management)

9.1 The Committee considered the Corporate Risk Register

9.2 The Committee **resolved** to:

1. Note the significant strategic risks and issues highlighted in this report and present these to the Corporate Policy and Resources Committee, ensuring continued wider reporting of the Corporate Risk Register and actions across other Committees.
2. Agree the proposed changes to the risk categories/risk subject areas outlined in **Appendix C**

At the Extraordinary Audit Committee held on 25 February 2025, the following business was considered:

10. 2024-25 Accounting Policies Spelthorne Borough Council and its subsidiaries Knowle Green Estates Limited and Spelthorne Direct Services Limited

10.1 The Committee considered a report on the 2024-25 Accounting Policies for Spelthorne Borough Council and its subsidiaries, Knowle Green Estates Limited and Spelthorne Direct Services Limited.

10.2 The Committee **resolved** to acknowledge the 2024-25 accounting policies.

11. To receive the final Statement of Accounts and Audit Report for 2023-24

11.1 The Committee considered the report on the final Statement of Accounts and Audit Report for 2023-24.

11.2 The Committee **resolved** to:

1. Approve the Statement of Accounts for 2023-24 and to delegate authority to the Chair of the Committee and the Chief Finance Officer to sign the letter of representation; and
2. To accept the External Auditors' report and disclaimer opinion.

12. Action Plans to address Annual Audit Report and Audit Findings Report Recommendations

12.1 The Committee considered the Action Plans to address the Annual Audit Report and Audit Findings Report recommendations.

12.2 The Committee **resolved** to:

1. Approve Action Plans for responses to the External Auditor's Annual Report for 2023-24 Recommendations.

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2. Agree to add to the Forward Plan for the Committee, as a standing item, updates on progress against the plans to be received at each meeting of the Committee.