

**MINUTES
AUDIT COMMITTEE**

Tuesday 14 March 2023

Councillor Meredith Lawrence	Councillor Andrew Ellwood
Councillor Sandra Barnes	Councillor Helen Greensmith
Councillor Liz Clunie	Councillor Lynda Pearson

Absent: Councillor Bob Collis and Councillor Kathryn Fox

Officers in Attendance: A Ball, B Hopewell and F Whyley

Guests in Attendance: G Dulay (BDO), C Thomas (BDO) and Mark Surridge (Mazars)

13 APOLOGIES FOR ABSENCE AND SUBSTITUTIONS.

Apologies for absence were received from Councillors Collis and Fox. Councillor Sandra Barnes attended as substitute.

14 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 17 JANUARY 2023

RESOLVED:

That the minutes of the above meeting, having been circulated, be approved as a correct record.

15 DECLARATION OF INTERESTS.

None.

16 LOCAL CODE OF CORPORATE GOVERNANCE FOR 2023

The Monitoring Officer introduced a report, which had been circulated in advance of the meeting, seeking approval for the updated Local Code of Corporate Governance 2023/24.

RESOLVED to:

Approve the Local Code of Corporate Governance for 2023/24.

17 ACCOUNTING POLICIES 2022/23

The Director of Corporate Resource and S151 Officer introduced a report, which had been circulated in advance of the meeting, seeking approval for the proposed accounting policies to be applied in the production of the 2022/23 financial statements.

RESOLVED to:

Approve the Accounting Policies 2022/23 as detailed in the appendix, for application to the financial statements in respect of 2022/23.

18 INTERNAL AUDIT ANNUAL PLAN 2023/24

Consideration was given to a report of the Internal Audit Director (BDO), which had been circulated in advance of the meeting, detailing the three-year Internal Audit Plan for 2023/24 – 2025/26 for Gedling Borough Council.

RESOLVED to:

Approve the Internal Audit Plan 2023/24 – 2025/26.

19 INTERNAL AUDIT PROGRESS REPORT

Consideration was given to a report of the Internal Audit Manager (BDO), which had been circulated in advance of the meeting, summarising the outcome of the internal audit activity completed by the BDO Internal Audit Team for the period January 2023 to March 2023.

RESOLVED to:

Receive the report and note actions taken or to be taken.

20 CORPORATE RISK MANAGEMENT SCORECARD QUARTER 3 2022/23

The Director of Corporate Resource and S151 Officer introduced a report, which had been circulated in advance of the meeting, updating Members of the Audit Committee on the current level of assurance that can be provided against each corporate risk.

RESOLVED to:

Note the progress of actions identified within the Corporate Risk Register.

21 MAZARS EXTERNAL AUDIT 2021/22 PROGRESS REPORT

Consideration was given to a report of the Director of Corporate Resources and S151 Officer, which was circulated in advance of the meeting, updating Members on the progress with the 2021/22 external audit work by the Council's external auditor, Mazars.

RESOLVED to:

Note the Mazars external audit 2021/22 progress report.

EXCLUSION OF THE PUBLIC AND PRESS

The Chair moved that the public and press be excluded from the meeting during consideration of the ensuing report on the grounds that the report involves the likely disclosure of exempt information as defined in Paragraphs 3 and 7 of Part 1 of Schedule 12a of the Local Government Act 1972.

RESOLVED:

That, the Members being satisfied that the public interest in maintaining the exemption outweighs the public interest in disclosing the information that under Section 100(a)(4) of the Local Government Act 1972 the public and press be excluded from the meeting during consideration of the ensuing report on the grounds that the report involves the likely disclosure of exempt information as defined in Paragraphs 3 and 7 of Part 1 of Schedule 12a of the Local Government Act 1972.

22 INTERNAL AUDIT REPORT - CYBER SECURITY

Consideration was given to a report of the Internal Audit Manager (BDO), which had been circulated in advance of the meeting, presenting the finalised Cyber Security Internal Audit Report.

RESOLVED to:

Receive the report and note actions taken or to be taken.

23 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT.

None.

The meeting finished at 6.20 pm

Signed by Chair:

Date: