



STROUD DISTRICT COUNCIL

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18 September 2023

AUDIT AND STANDARDS COMMITTEE

A meeting of the Audit and Standards Committee will be held on **TUESDAY, 26 SEPTEMBER 2023** in the Council Chamber, Ebley Mill, Ebley Wharf, Stroud at **7.00 pm**

Kathy O'Leary
Chief Executive

Please Note: The meeting is being held in the Council Chamber at Stroud District Council and will be streamed live on the Council's [YouTube Channel](#). A recording of the meeting will be published onto the [Council's website](#). The whole of the meeting will be recorded except where there are confidential or exempt items, which may need to be considered in the absence of press and public.

If you wish to attend this meeting, please contact democratic.services@stroud.gov.uk. This is to ensure adequate seating is available in the Council Chamber.

AGENDA

1. **APOLOGIES**
To receive apologies for absence.
2. **DECLARATION OF INTERESTS**
To receive declarations of interest.
3. **MINUTES (Pages 5 - 16)**
To approve the minutes and restricted minutes of the meeting held on 18 April 2023.
4. **PUBLIC QUESTIONS**
The Chair of the Committee will answer questions from members of the public submitted in accordance with the Council's procedures.

DEADLINE FOR RECEIPT OF QUESTIONS
Noon on Wednesday, 20 September 2023

Questions must be submitted to the Chief Executive, Democratic Services, Ebley Mill, Ebley Wharf, Stroud and can be sent by email to Democratic.services@stroud.gov.uk

5. **MEMBER QUESTIONS**
See Agenda Item 4 for deadlines for submission.

6. **UNAUDITED STATEMENT OF ACCOUNTS 2022/23 (Pages 17 - 128)**
This report provides an opportunity to publicly consider the Statement of Accounts 2022-2023 ahead of the official audit opinion from Deloitte.
7. **EXTERNAL AUDIT PLAN (Pages 129 - 164)**
To receive an update from External Auditors Deloitte.
8. **QUARTER 1 2023/24 TREASURY MANAGEMENT (Pages 165 - 176)**
To provide an update on treasury management activity as at 30/06/2023.
9. **ANNUAL GOVERNANCE STATEMENT 2022/23 (Pages 177 - 202)**
This report brings forward the Annual Governance Statement for the financial year 2022/23, setting out the governance arrangements which have been in place and identifying areas of focus for 2023/24.
10. **LOCAL CODE OF CORPORATE GOVERNANCE (Pages 203 - 214)**
For members to consider and review Stroud District Councils Local Code of Corporate Governance which has been developed in accordance with the CIPFA/SOLACE framework 'Delivering Good Governance in Local Government'.
11. **ANNUAL REPORT OF THE CHAIR OF THE AUDIT AND STANDARDS COMMITTEE (Pages 215 - 224)**
The Annual Report of the Chair of the Audit and Standards Committee (the Committee) summarises the Committee's activities during 2022-23 and sets out its plans for the next twelve months. This report provides independent assurance that the Council has in place:
 - I. Adequate and effective governance, risk management and internal control frameworks;
 - II. Internal and External Audit services; and
 - III. Financial reporting arrangements that can be relied upon and which contribute to the high corporate governance standards that this Council expects and maintains.
12. **ANNUAL REPORT OF THE HEAD OF AUDIT RISK ASSURANCE (ARA) 2022/23 (Pages 225 - 236)**
To provide the Committee with an annual report on Internal Audit Activity which fully meets the Head of ARA's annual reporting requirements, as set out in the Public Sector Internal Auditing Standards (PSIAS) 2017.
13. **COUNTER FRAUD TEAM ANNUAL REPORT – 2022/23 (Pages 237 - 250)**
To provide the Committee with an annual report on counter fraud activity in the Council, led by the Audit Risk Assurance (ARA) Counter Fraud Team.
14. **STANDING ITEMS**
 - (a) **Corporate Risk Register Update (Pages 251 - 262)**
 - (b) **To consider the Work Programme (Pages 263 - 264)**

15. **INTERNAL AUDIT ACTIVITY PROGRESS REPORT 2023-24 (Pages 265 - 294)**
To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2023-24.

LOCAL GOVERNMENT ACT 2000 – EXCLUSION OF PRESS AND PUBLIC

Appendix B for this item contains exempt information by virtue of Paragraphs 3 of Part 1 of Schedule 12a of the Local Government Act 1972 and a resolution may be passed to exclude the public during consideration of this item.

Members of Audit and Standards Committee

Councillor Nigel Studdert-Kennedy (Chair)

Councillor Paula Baker

Councillor Doina Cornell

Councillor Stephen Davies

Councillor Christopher Jockel

Councillor Martin Pearcy (Vice-Chair)

Councillor Norman Kay

Councillor Keith Pearson

Councillor Ashley Smith