



STROUD DISTRICT COUNCIL

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08 April 2024

AUDIT AND STANDARDS COMMITTEE

A meeting of the Audit and Standards Committee will be held on **TUESDAY, 16 APRIL 2024** 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 - 12)**
To approve the minutes of the meeting held on 30 January 2024.
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, 10 April 2024

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. **INFORMATION GOVERNANCE FRAMEWORK (Pages 13 - 48)**
For Committee to consider the changes to the reviewed and consolidated Information Governance (iGov) Framework (2024-2028).
7. **SAFEGUARDING AUDIT - MANAGEMENT UPDATE (Pages 49 - 52)**
To provide the Committee with an update on the progress made against the management actions to address the recommendations.
8. **EXTERNAL AUDIT UPDATE (Pages 53 - 66)**
To inform Members of the External Audit activity progress.
9. **COUNTER FRAUD AND ANTI-CORRUPTION POLICY (Pages 67 - 86)**
To present the Audit and Standards Committee an updated Counter Fraud and Anti-Corruption Policy for approval and adoption.
10. **COUNTER FRAUD AND ENFORCEMENT UNIT FRAUD RISK STRATEGY (Pages 87 - 110)**
To present the Audit and Standards Committee with a Fraud Risk Strategy, so that they may consider the approach taken by the Counter Fraud Partnership.

To provide assurance to the Audit Committee that the risks of fraud committed against the Council are recognised, managed and mitigated for in accordance with Council priorities, and changing fraud trends.
11. **COUNTER FRAUD AND ENFORCEMENT UNIT REPORT (Pages 111 - 116)**
To provide the Committee with assurance over the counter fraud activities of the Council.

Direct updates will continue to be provided biannually and are presented detailing progress and results for consideration and comment as the body charged with governance in this area.

The report also provides the annual update in relation to the Regulation of Investigatory Powers Act 2000 (RIPA), the Investigatory Powers Act 2016 (IPA) and the Council's existing authorisation arrangements.
12. **TREASURY MANAGEMENT Q3 REPORT (Pages 117 - 128)**
To provide an update on treasury management activity as at 31/12/2023.
13. **DRAFT 2024-25 INTERNAL AUDIT PLAN (Pages 129 - 136)**
To provide the Committee with a summary of the draft Risk Based Internal Audit Plan 2023-24, as required by the Accounts and Audit Regulations 2015 and the Public Sector Internal Audit Standards (PSIAS) 2017.
14. **UPDATE ON ANNUAL GOVERNANCE STATEMENT ACTION PLAN (Pages 137 - 142)**
This report gives an update on the areas of focus identified for 2023/34 in the Annual Governance Statement 2022/23.
15. **STANDING ITEMS**
 - (a) **Corporate Risk Register Update (Pages 143 - 152)**
 - (b) **To consider the Work Programme (Pages 153 - 154)**

16. INTERNAL AUDIT PROGRESS UPDATE REPORT 2023-24 (Pages 155 - 170)

To inform Members of the Internal Audit activity progress in relation to the approved Internal Audit Plan 2023-24.

Members of Audit and Standards Committee

Councillor Nigel Studdert-Kennedy (Chair)

Councillor Paula Baker

Councillor Martin Brown

Councillor Doina Cornell

Councillor Laurie Davies

Councillor Stephen Davies

Councillor Martin Percy (Vice-Chair)

Councillor Nick Hurst

Councillor Christopher Jockel

Councillor Keith Pearson

Councillor Ashley Smith