



AUDIT & REGULATORY COMMITTEE

Meeting: Wednesday, 7 February 2024 at 6.30 pm in Board Room, Pavilion Gardens, Buxton

Present: Councillor O Cross (Chair)

Councillors A Benham, J Collins, S De Pee (substitute for M Taylor), N Gourlay, M Hall, A Hopkinson and C Payne

In Attendance: Councillor(s) A Barrow, Mrs H Burbidge, A McKeown and Mr M Thomas

Apologies for absence were received from Councillors M Taylor and P Bell

24/34 TO RECEIVE DISCLOSURES OF INTEREST ON ANY MATTERS BEFORE THE COMMITTEE

(Agenda Item 2)

There were no declarations of interest

24/35 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

(Agenda Item 3)

RESOLVED:

That the minutes of the meeting held on 29 November 2023 be approved as a correct record.

24/36 POLLING DISTRICT AND POLLING PLACE REVIEW

(Agenda Item 4)

The Representation of the People Act 1983 requires the Council to periodically review its polling places and polling stations. The Council's previous review was undertaken in 2019.

The Committee considered a report which explained the findings of the current review and made recommendations in respect of proposed changes. Any changes to polling stations as a result of this review will not come into force until the Police and Crime Commissioner Elections in May 2024.

It was confirmed that signage would be provided at the locations of previously used polling stations, as well as updated information on polling cards.

RESOLVED:

1. That the proposals setting out changes to polling districts, polling places and polling stations as detailed at Appendix B of the report be approved;
2. That the revised arrangements take effect from 1 May 2024.

24/37 **AUDIT FINDINGS REPORT (EXTERNAL AUDIT)**
(Agenda Item 5)

The External Auditor presented the Audit Findings Report for the year ended 31 March 2023.

The work was substantially complete, subject to some outstanding matters as set out on page 3 of the report including receipt of the Pension Fund Auditor's Letter and a review of the council's assessment of IFRIC 14 as a result of a Pension Asset being recognised. Notwithstanding completion of these items, it was anticipated that the financial statements audit report opinion will be unqualified.

Matters discussed with the auditors included accuracy of members' data and levels of control around the finance systems. It was commented that the way the information was set out could be clearer in terms of colour coding and placing of recommendations, which would be taken up by the audit team in their firm.

The External Auditors thanked the Finance Team for their assistance during this process.

RESOLVED:

That, subject to the satisfactory conclusion of outstanding matters as set out on page 3 of the report, the Audit Findings Report for the year ended 31 March 2023 be approved.

24/38 **ANNUAL GOVERNANCE STATEMENT 2022/23**
(Agenda Item 6)

Regulation 6 (1) (a) of the Accounts and Audit Regulations 2015 requires the Council to conduct a review each financial year of the effectiveness of its system of internal control and to approve an Annual Governance Statement (AGS). The statement needs to be prepared in accordance with proper practices in relation to accounts and must be approved in advance of the Council approving the statement of accounts. 'Proper practices in relation to accounts' relates to those accounting practices which are contained in a code of practice or other document which is identified for the purposes of this provision by regulations made by the Secretary of State. Such guidance is contained in the CIPFA/SOLACE framework and guidance on 'Delivering Good Governance in Local Government'.

In response to a query, it was confirmed that good systems of governance are in place in respect of the council controlled companies, including Executive Director representation at Board level and good risk reporting.

RESOLVED:

That the Annual Governance Statement 2022/23 be approved.

24/39 STATEMENT OF ACCOUNTS 22/23
(Agenda Item 7)

The Committee scrutinised the Statement of Accounts 2022/23, in compliance with the legislative provisions relating to financial reporting and the Council's commitment to transparency and accountability in the stewardship of public funds.

The Executive Director advised that there may be an amendment to the draft statement to reflect the pension adjustment, and if so, the revised accounts would be circulated.

Matters discussed included derecognition of fixed assets; the disclosure of material transactions with related parties by members in respect of charitable organisations receiving funding that could be considered a material proportion of their turnover; and delivery against Corporate Aims, which it was commented could be made clearer and forward looking.

RESOLVED:

That, subject to the satisfactory resolution of the potential pension adjustment, the Statement of Accounts 2022/23 be approved.

24/40 AUDITORS ANNUAL REPORT (EXTERNAL AUDIT)
(Agenda Item 8)

This item had been deferred.

24/41 TREASURY MANAGEMENT STRATEGY
(Agenda Item 9)

The Committee considered the Council's Treasury Management Strategy for 2024/25 to ensure that its capital and treasury activities for the next four years are affordable and properly managed.

Discussion ensued around matters relating to investments between local authorities.

RESOLVED:

That the Annual Treasury management Strategy Statement (TMSS) 2024/25 be recommended to Council for approval.

24/42 TREASURY MANAGEMENT UPDATE
(Agenda Item 10)

The Committee scrutinised a report which set out the Council's Treasury Management performance in 2023/24 in compliance with the Chartered

Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and generally accepted good practice.

RESOLVED:

That the current Treasury Management position as at 31st December 2023 be noted.

24/43 INTERNAL AUDIT UPDATE
(Agenda Item 11)

The Accounts and Audit Regulations 2015 requires the Council to “undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.” In accordance with the Public Sector Internal Audit Standards, the Audit Manager must report periodically to the Audit Committee on the internal audit activity’s performance relative to its plan.

RESOLVED:

That the progress information contained within the report be noted.

24/44 RIPA POLICIES AND PROCEDURES
(Agenda Item 12)

The Council must have arrangements in place to ensure compliance with the Regulation of Investigatory Powers Act 2000 (RIPA) and those arrangements are subject to inspection by the Investigatory Powers Commissioner’s Office (IPCO). This is achieved through the adoption of a set of Policies and Procedures that ensure compliance with the requirements of the legislation. The Council has had arrangements and procedures in place for authorising and conducting necessary surveillance since 2002. Councillors should review the use of RIPA and set the policy at least once per year. They should also consider internal reports on use of RIPA periodically to ensure it is being used consistently with the policy and that the policy remains fit for purpose.

RESOLVED:

1. That the Council’s use of RIPA powers be noted;
2. That the Regulation of Investigatory Powers Act 2000 Policy and Procedures attached at Appendix 1 be approved and adopted.

24/45 WORK PROGRAMME
(Agenda Item 13)

The Committee considered the Audit & Regulatory Committee Work Programme 2024/25.

RESOLVED:

That the Work Programme 2024/25 be noted.

The meeting concluded at 8.00 pm

CHAIRMAN