

**Minutes of a Meeting of the Audit and Standards Committee held at Council Chamber, Surrey Heath House, Knoll Road, Camberley, GU15 3HD on 3 October 2023**

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- + Cllr Cliff Betton (Chair)
- Bob Raikes (Vice Chair)
  
- Cllr Jonny Cope
- + Cllr Rob Lee
  
- + Cllr Leanne MacIntyre
- Josh Thorne
- + Cllr Pat Tedder
  
- + Present
- Apologies for absence presented

Substitutes: Cllr Shaun Garrett (In place of Cllr Josh Thorne), Cllr David Whitcroft (In place of Cllr Bob Raikes) and Cllr Valerie White (In place of Cllr Jonny Cope)

Members in Attendance: Alex Middleton, Gavin Ramtohal, Bob Watson, Cllr Julie Hoad, Cllr Nirmal Kang, Cllr Sarbie Kang, Cllr Shaun Macdonald, Cllr Emma-Jane McGrath, Cllr Lewis Mears, Cllr Morgan Rise, Cllr Kevin Thompson, Cllr Victoria Wheeler and Cllr Richard Wilson

**7/AS Minutes**

The Committee considered the minutes of the meeting held on 11 July 2023.

It was agreed to amend the minutes of the meeting to reflect that the Committee asked for cyber-audits, instead of them being discussed.

The minutes were subsequently agreed.

**8/AS Annual Governance Statement**

The Committee considered a report setting out the draft Annual Corporate Governance Statement for the 2022/23 financial year.

There was a statutory requirement for the Council to produce an Annual Corporate Governance statement that reviewed the effectiveness of the Council's control systems and provided high level assurance on governance matters and issues within the Council. The Statement formed part of the final accounts for each financial year and set out the governance arrangements in place at the Council, highlighted any key issues identified during the year and summarised progress made towards addressing any previously identified issues; senior officers had also been asked to provide management assurance statements where key issues had been identified.

It was reported that for the first time the statement included headings on Project Management, Risk Management and Carbon Net Zero, which reflected greater focus in these areas.

Whilst it was acknowledged that the Corporate Risk Register was considered by the Performance and Finance Scrutiny Committee on an annual basis, it was suggested that there was an opportunity for Member-review of the register on a more regular basis. Furthermore, it was requested that the most up to date copy of the register was circulated to Members following the meeting.

Following Members' questions, it was acknowledged that statistics on received Freedom of Information (FOI) requests and Environmental Information Regulations (EIR) requests were regularly reported. However, as it stood there was not a uniform process for the publication of answers following successful FOI requests. Whilst there was a desire from some Members in respect of the maintenance of a register which would publically document all successful FOI requests and their answers, such a facility would require significantly more Officer resource.

Moreover, it was picked up that the 2021-22 Annual Governance Statement documented that Officers met every 6 months in order to review which exempt documents were now appropriate to release in to the public domain. However, following discussion it was recognised that the policy was very resource intensive and as a result was no longer pursued. However, moving forward it was suggested that there was an opportunity to consider the creation of an index of exempt documents.

Following Councillors' questions it was also advised that there were continued areas for improvement, which were also mentioned in the 2021-22 statement including the need for further resource and better utilisation of bundle documents.

**RESOLVED that the signing of the Annual Governance Statement by the Leader of the Council and Chief Executive be recommended.**

## **9/AS Verbal Update on Accounts**

The Committee received a verbal update from the Strategic Director, Finance and Customer Services as to the status of the external audit of the 2019-20 accounts.

As it stood there was still not a set of accounts to present to the Committee and to be subsequently signed. The Council had been advised during discussions with BDO, that in order to complete the audit, despite having already been furnished with the excel format of the Primary Statements and the necessary working papers, the auditors needed the final word version of the accounts before they undertook the audit fieldwork. This was despite the fact it was the professional opinion of experienced Council accountants and former auditors that such documents were not required to progress the audit. It was anticipated that the word version of the Statement of Accounts, including assumptions on the audit adjustments would be send to BDO, CC'ing in the Chair of the Audit and Standards Committee and the Performance and Finance Portfolio Holder. This would also be published on the Council website.

In addition, new government proposals stated that all outstanding accounts for up to 19-20 must be completed and audited by the end of the calendar year.

It was noted that the current financial year's accounts would be audited by Grant Thornton.

Following discussion from the Committee it was advised that BDO had advised that they would be in Surrey Heath House in early September to conduct fieldwork and that they had set aside 8 weeks of auditor time in order to complete the audit of the accounts, meetings had been cancelled by BDO, and constructive dialogue had been denied or refused. Furthermore, Members showed their disappointment that the accounts for the 20-21, and 21-22 accounts were likely to be disclaimed.

Furthermore, following discussion, Committee Members were reassured that Officers were confident as to the start balances for the financial years subsequent to 19-20.

**RESOLVED that the update be noted.**

Chair