

# **Eden District Council**

## **Accounts and Governance Committee Minutes**

**Date: 7 March 2023 Venue: The Council Chamber, Town Hall, Corney Place, Penrith, CA11 7QF Time: 6.45 pm**

### **Present:**

Chair:	Councillor M Eyles
Vice Chair:	Councillor
Councillors:	Councillor A Armstrong Councillor R Briggs
Standing Deputies:	Councillor L Harker
Officers Present:	Paul Sutton, Interim Director of Resource Marianne Bastille, Assistant Director Finance
Others Present:	Georgina Phelps, Grant Thornton Peter Harrison, TIAA
Democratic Services Officer:	Ian Bonfig

### **AGc/37/03/23 Apologies for Absence**

Apologies for absence were received from:

Councillor N McCall – Councillor L Harker deputising  
Councillor A Connell

### **AGc/38/03/23 Minutes of Previous Meeting**

Proposed by Councillor M Eyles  
Seconded by Councillor A Armstrong

and **RESOLVED** that the minutes AGc/26/12/22 to AGc/36/12/22 of the meeting of this Committee held on the 15th December 2022 be confirmed and signed as a correct record of those proceedings.

### **AGc/39/03/23 Declarations of Interest**

There were no declarations of interest received.

## **AGc/40/03/23 Internal Audit: Annual Report 2022/23**

Members considered report no: DoR09/23 of the Assistant Director Finance, which sought to inform the Committee of the Council's Internal Audit Annual Report for 2022-2023.

The Assistant Director Finance introduced the report before handing over to Peter Harrison from TIAA.

The internal auditors noted that in December 2022, the audit was subject to its 5-year quality assessment, which confirmed that the audit generally conforms to acceptable standards. The internal auditors also noted that there were reasonable and effective risk management controls in place.

The Interim Director of Resources and Section 151 Officer for Eden District Council noted that the internal auditors had raised their concerns with respect to the audit process and risks, these in turn had been communicated and addressed, further that he was satisfied with the level of work and rigour on the part of the auditors.

The Chair of the Committee in conjunction with the Interim Director of Resources expressed their thanks for the work that had been done by the auditors.

The Chair enquired whether the auditors had made contact with the new authority. The Assistant Director Finance advised that there would be a handover of information from the internal audit.

Proposed by Councillor M Eyles  
Seconded by Councillor A Armstrong

and **RESOLVED** that the Committee note the Internal Audit Annual Report and Summary Internal Controls Assurance (SICA) Report 2022/23 from TIAA attached at Appendices 1 and 3.

## **AGc/41/03/23 External Audit Progress Report and Sector Update**

Members considered report no: DoR10/23 of the Assistant Director Finance, which sought to provide an update from the External Auditor on the Statement of Accounts Audit for 21/22 and a Sector Update.

The Assistant Director Finance introduced Georgina Phelps from the external auditors, Grant Thornton, through the Chair, to guide the Committee through the report.

The external auditors noted that they would not conclude the 21/22 accounts audit by the 31<sup>st</sup> March. In January and February 2023, a dedicated team had been working on the audit, however the finance team's capacity has affected the ability to meet the deadline. The audit was paused at the end of February to allow for more capacity and a few queries are outstanding with the Council's valuer. If the audit is unable to be completed by April, it will commence again in mid to late June 2023 after the Annual Half Year Statement audit.

The Chair enquired whether the new Council would affect how the audit progresses. The Interim director of Resources noted that there was an agreement with the new authority that the resources would be in place, recognising that the limited capacity of the Finance team

and the additional pressures of local government reorganisation had increased the constraints.

The external auditors noted that their audit team were ready to review the responses to queries and expressed their thanks to the Finance team for their work. The Assistant Director Finance also noted that the workload involved in the audit has increased on an annual basis.

The Chair expressed his thanks to the auditors and officers involved in the audit process.

Proposed by Councillor M Eyles  
Seconded by Councillor A Armstrong

and **RESOLVED** that the Accounts and Governance Committee note the report.

**AGc/42/03/23 Any Other Items Which the Chair Decides are Urgent**

There were no urgent items of business.

The meeting closed at 7.12 pm

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