

Eden District Council

Accounts and Governance Committee Minutes

Date: 15 December 2022 Venue: The Council Chamber, Town Hall, Corney Place, Penrith, CA11 7QF Time: 6.45 pm

Present:

Chair: Councillor M Eyles
Vice Chair: Councillor
Councillors: R Briggs N McCall
A Connell W Patterson
D Lawson
Officers Present: Marianne Bastille, Assistant Director Finance
Democratic Services Officer: Ian Bonfig

AGc/26/12/22 Apologies for Absence

Apologies were received from:

Councillor D Wicks
Councillor A Armstrong

AGc/27/12/22 Minutes of Previous Meeting

Proposed by Councillor A Connell
Seconded by Councillor W Patterson

and **RESOLVED** that the minutes AGc/18/10/22 to AGc/25/10/22 of the meeting of this Committee held on the 29th September 2022 be confirmed and signed as a correct record of those proceedings.

AGc/28/12/22 Declarations of Interest

There were no declarations of interest.

AGc/29/12/22 External Audit Update

Members considered report no: DoR96/22 of the Assistant Director Finance, which received the External Auditors (Grant Thornton) Audit Plan for their audit of the 2021/2022 accounts.

Gareth Kelly, representing Grant Thornton, introduced the audit findings, highlighting key sections and risks for Members attention.

The Public Sector Auditor Appointments Limited (PSAA) have approved the appointment of Grant Thornton as the external auditors for years 6 and 7.

Members of the committee were invited to ask questions on the auditor's findings.

Proposed by Councillor M Eyles
Seconded by Councillor W Patterson

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

AGc/30/12/22 Annual Governance Statement and Local Code of Governance 2021/2022

Members considered report no: DoR83/22 of the Assistant Director Finance, which set out the detail supporting the Council's Annual Governance Statement (AGS) and Local Code of Governance (Local Code). Members were asked to confirm that the AGS and Local Code fairly reflected the corporate governance arrangements in place at the Council.

The Assistant Director Finance, Marianne Bastille, introduced the report.

A Member enquired who had compiled the Council's Annual Governance Statement. The Assistant Director Finance, advised that she had compiled it.

Proposed by Councillor N McCall
Seconded by Councillor A Connell

and **RESOLVED** that the Accounts and Governance Committee endorse:

1. the Annual Governance Statement for 2021/22, as presented at Appendix A.
2. the Local Code of Governance for 2022/23, as presented at Appendix B; and
3. the Action Plan 2022/23, as presented at Appendix C.

AGc/31/12/22 Informing the Audit Risk Assessment

Members considered report no: DoR97/22 of the Assistant Director Finance, which sought to provide the External Auditors, Grant Thornton, with assurance that the Management Responses to the Audit Risk Assessment Document in Appendix A were a true and fair representation.

The Assistant Director Finance, highlighted an error under Section 3.1 of the report: 2020-21 accounts, should read as 2021-22 accounts.

Proposed by Councillor M Eyles
Seconded by Councillor W Patterson

and **RESOLVED** that the Accounts and Governance Committee approve the management responses included in Appendix 1.

AGc/32/12/22 Internal Audit: Summary Progress Report 2022/2023

Members considered report no: DoR95/22 of the Assistant Director Finance, which sought to inform the Committee of the progress of the Council's internal audit plan for 2022-23.

The Assistant Director Finance through the Chair invited, Jane Butterfield, from TIAA to address the Committee and discuss the progress on the internal audit.

Proposed by Councillor M Eyles
Seconded by Councillor W Patterson

and **RESOLVED** that that the Accounts and Governance Committee:

1. Note the report and the Summary Internal Controls Assurance Report 2022/23 at Appendix 1; and
2. Note the finalised reports at Appendix 2 and Follow-up Report at Appendix 3.

AGc/33/12/22 Treasury Management Strategy and Plan 2022/2023 - Six-monthly Review

Members considered report no: DoR89/22 of the Assistant Director Finance, which seeks to provide Members with a half-yearly report on the Strategy and Plan for Treasury Management during the financial year 2022/2023.

The Assistant Director Finance noted that an error had been made in the original treasury management strategy with regards to the short-term investment limit.

A Member enquired whether properties are vacant in Heart of Cumbria due to the absence of rental income. The Assistant Director Finance clarified that the Council received the rental income interest (reflected by the absence of rental income) and this would change after Heart of Cumbria's dissolution.

Proposed by Councillor D Lawson
Seconded by Councillor W Patterson

and **RESOLVED** that the Accounts and Governance Committee:

1. Note the report; and
2. Endorse the decision to amend the upper limit for long-term investments to £8000k in Section 10.1 of the Treasury Management Strategy and Plan 2022/23, as set out in Section 3.4 of this report, and recommend to Council.

AGc/34/12/22 Work Programme 2022/2023

Members considered report no: DoR84/22 of the Assistant Director Finance, which sets out the work programme for the Accounts and Governance Committee.

Proposed by Councillor M Eyles
Seconded by Councillor A Connell

and **RESOLVED** that the Accounts and Governance Committee approve the Work Programme as set out at Appendix 1.

AGc/35/12/22 Any Other Items Which the Chair Decides are Urgent

There were no urgent items of business.

AGc/36/12/22 Date of Next Scheduled Meeting

The date of the next meeting of the committee is to be confirmed.

The meeting closed at 7.52 pm

.....