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**Date:** Wednesday, 17 January 2024

Dear Sir or Madam

**The Audit Committee – Thursday, 25 January 2024, 10.30 am – Kenn Room**

A meeting of the Audit Committee will take place as indicated above.

The agenda is set out overleaf.

Yours faithfully

Assistant Director Legal & Governance and Monitoring Officer

To: Members of the Audit Committee

Councillors:

Patrick Keating (Chairperson), Marcia Pepperall, Joe Tristram and Richard Tucker (Vice-Chairperson).

Independent Members: Peter Bray, Sharon Colk

**This document and associated papers can be made available in a different format on request.**

## Agenda

### 1. **Public Participation (Standing Order 17)**

To receive written submissions from any person who wishes to address the Committee. The Chairperson will select the order of the matters to be received.

Please ensure that any submissions meet the required time limits and can be read out in five minutes (up to a maximum of 30 minutes).

Requests and full statements must be submitted in writing to the Assistant Director Governance and Monitoring Officer, or to the officer mentioned at the top of this agenda letter, by noon on the day before the meeting and the request must detail the subject matter of the address.

### 2. **Apologies for absence and notification of substitutes**

### 3. **Declaration of Disclosable Pecuniary Interest (Standing Order 37)**

A Member must declare any disclosable pecuniary interest where it relates to any matter being considered at the meeting. A declaration of a disclosable pecuniary interest should indicate the interest and the agenda item to which it relates. A Member is not permitted to participate in this agenda item by law and should immediately leave the meeting before the start of any debate.

If the Member leaves the meeting in respect of a declaration, he or she should ensure that the Chairperson is aware of this before he or she leaves to enable their exit from the meeting to be recorded in the minutes in accordance with Standing Order 37.

### 4. **Minutes of the meeting held on 23 November 2023 (Pages 5 - 10)**

23 November 2023 to approve as a correct record (attached)

### 5. **Matters referred by Council, the Executive, other Committees and Panels (if any)**

None

### 6. **Council Spending Controls (Pages 11 - 16)**

Report of the Director of Corporate Services (attached)

### 7. **Audit Committee Workplan (Pages 17 - 18)**

Audit Committee Workplan of the Chairperson of Audit Committee and Director of Corporate Services (attached)

### 8. **Annual Governance Statement 2023/24 (Pages 19 - 24)**

Report of Head of Audit and Assurance (attached)

**9. Internal Audit Plan 2024/25 (Pages 25 - 28)**

Report of Head of Audit and Assurance (attached)

**10. North Somerset Council - Audit Progress Report and Sector Update (Pages 29 - 62)**

Report of External Auditors (attached)

**11. Treasury Management Strategy 2024/25 (Pages 63 - 106)**

Report of Head of Finance (attached)

**12. Update of the Annual Accounts and Accounting Policies (Pages 107 - 118)**

Report of Head of Finance (attached)

**13. Urgent business permitted by the Local Government Act 1972 (if any)**

Any item of business which the Chairperson is of the opinion should be considered at the meeting as a matter of urgency by reason of special circumstances (to be specified in the Minutes). For a matter to be considered as an urgent item, the following question must be addressed:

“What harm to the public interest would flow from leaving it until the next meeting?” If harm can be demonstrated, then it is open to the Chairperson to rule that it be considered as urgent. Otherwise the matter cannot be considered urgent within the statutory provisions.

**Exempt Items**

Should the Audit Committee wish to consider a matter as an Exempt Item, the following resolution should be passed -

“(1) That the press, public, and officers not required by the Members, the Chief Executive or the Director, to remain during the exempt session, be excluded from the meeting during consideration of the following item of business on the ground that its consideration will involve the disclosure of exempt information as defined in Section 100I of the Local Government Act 1972.”

Also, if appropriate, the following resolution should be passed –

“(2) That members of the Council who are not members of the Audit Committee be invited to remain.”

**Mobile phones and other mobile devices**

All persons attending the meeting are requested to ensure that these devices are switched to silent mode. The chairman may approve an exception to this request in special circumstances.

## **Filming and recording of meetings**

The proceedings of this meeting may be recorded for broadcasting purposes.

Anyone wishing to film part or all of the proceedings may do so unless the press and public are excluded for that part of the meeting or there is good reason not to do so, as directed by the Chairperson. Any filming must be done as unobtrusively as possible from a single fixed position without the use of any additional lighting, focusing only on those actively participating in the meeting and having regard to the wishes of any members of the public present who may not wish to be filmed. As a matter of courtesy, anyone wishing to film proceedings is asked to advise the Chairperson or the Assistant Director Legal & Governance and Monitoring Officer's representative before the start of the meeting so that all those present may be made aware that it is happening.

Members of the public may also use Facebook and Twitter or other forms of social media to report on proceedings at this meeting.

## **Emergency Evacuation Procedure**

### **On hearing the alarm – (a continuous two tone siren)**

Leave the room by the nearest exit door. Ensure that windows are closed.

Last person out to close the door.

**Do not** stop to collect personal belongings.

**Do not** use the lifts.

**Follow** the green and white exit signs and make your way to the assembly point.

**Do not** re-enter the building until authorised to do so by the Fire Authority.

**Go to Assembly Point C – Outside the offices formerly occupied by Stephen & Co**