



Audit and Governance Committee

Annual Report 2022-23

Introduction from the Chair – Councillor Karl Arthur

I am pleased to present the Audit and Governance Committee Annual Report 2022-23.

The overall responsibility of the Committee is to scrutinise and monitor the Council's control systems, procedures, and risk management systems. As Chair of the Committee, I provided a report to each Council meeting highlighting the Committee's work.

The Committee was fortunate to again have excellent officer support to help guide it through complex reports and also excellent advice from both our Internal and External Auditors.

The Committee met four times during the municipal year and considered a range of different issues. The Committee's Work Programme ensured a strong focus on the priorities of the Council and the concerns of local people, this included regular reviews of audit reports and risk management systems.

I am delighted to say that there were no items of business for the Standards Committee to investigate during the course of the 2022-23 municipal year. However, I would like to take this opportunity to thank Philip Eastaugh, Hilary Putman and Wanda Stables for continuing to volunteer as independent members in case it was needed.

I would like to thank all councillors who served on the Audit and Governance Committee during 2022-23, for their support and continued hard work. Over the years of Selby District Council's existence many people have contributed to the work and success of the committee, including officers and external partners. I would like to put on record my thanks to them.

I am confident that the audit and governance of Selby District Council is robust.



Councillor Karl Arthur
Chair, Audit and Governance Committee

29 March 2023

Audit and Governance Committee Annual Report 2022-23

The following Councillors sat on the Audit and Governance Committee during the 2022-23 municipal year:

8 Members

Conservative	Labour	Selby Independents
Karl Arthur (Chair)	John Duggan	Neil Reader
Georgina Ashton (Vice-Chair)	Keith Franks	
John Mackman		
Andrew Lee		
Substitutes	Substitutes	Substitutes
Keith Ellis	Paul Welch	
Richard Sweeting	Jennifer Shaw-Wright	
Mark Topping		

The Committee will have met four times during the year (27 July 2022, 26 October 2022, 25 January 2023 and 29 March 2023).

Council officer support during the year was provided by:

- Karen Iveson, Chief Finance Officer
- Alison Hartley, Solicitor to the Council and Monitoring Officer
- Dawn Drury, Democratic Services Officer

Representatives of both internal audit (Veritau) and external audit (Mazars) were in attendance at every meeting and the relevant council officers were also present to answer questions from the Committee. In addition, the Chair maintained a dialogue throughout the year with Veritau and Mazars.

The Role of the Audit and Governance Committee

The Audit and Governance Committee is responsible for scrutinising and monitoring the control systems, procedures and risk management systems operating at the Council.

In accordance with the Council's Constitution, the Committee has delegated authority to:

- monitor and report on the effectiveness of the Council's Constitution;
- receive reports from the Monitoring Officer on the effectiveness of the Standards arrangements adopted by the Council;
- scrutinise and approve the Council's Annual Governance Statement, statement of accounts, income and expenditure and balance sheet or records of receipts and payments (as the case may be);
- be satisfied that the Council's assurance statements, including the Annual Governance Statement, have been properly developed and considered by councillors;
- to scrutinise and monitor the control systems, procedures and risk management systems operating at the Council;
- receive, but not direct, internal audit service strategy and plan and monitor performance;

- receive the annual report of the internal audit service;
- review summary internal audit reports and the main issues arising, and seek assurance that action has been taken where necessary;
- consider the effectiveness of the Council's risk management arrangements, the control environment and associated anti-fraud and anti-corruption arrangements;
- seek assurances that action is being taken on risk-related issues identified by auditors and inspectors;
- consider the reports of external audit and inspection agencies relating to the actions of the Council;
- ensure that there are effective relationships between external and internal audit, inspection agencies and other relevant bodies, and that the value of the audit process is actively promoted;
- review the financial statements, external auditor's opinion and reports to councillors, and monitor management action in response to issues raised by external audit;
- issue reports and make recommendations, where appropriate, and in relation to any matters listed above, for consideration by the Council, Executive or the relevant committee of the Council;
- monitor the Council's use of the Regulation of Investigatory Powers Act (RIPA) 2000 for the use of authorisation of surveillance.

2022-23 Work Programme

During 2022-23 the Audit and Governance Committee reviewed and considered:

- the statutory financial statements of the Council and Annual Governance Statement;
- reports made on Selby District Council by the external auditor (Mazars);
- the work of the internal auditor (Veritau);
- other issues falling within the Council's control and risk management framework.

A summary of the Committee's work over the year is set out at Appendix A.

To assist the Committee in its work, an 'action log' was maintained throughout the year which listed issues and actions arising from each meeting.

Conclusion

Throughout 2022-23, the Audit and Governance Committee exercised its delegations across a broad range of topics and had the opportunity to further develop the skills and knowledge of its members to ensure that the Council's control framework was adequately scrutinised.

Audit and Governance Committee Work Programme Review – 2022-2023	
27 July 2022	
Topic	Outcome
External Audit Progress Report	<p>The Committee considered the External Audit Progress Report, which set out a summary of external audit work completed to date on the 2020-21 financial statements along with the progress made on the 2021-22 audit planning work.</p> <p>The Committee were informed that in terms of the Audit Certificate for 2020-21, the external auditor had been awaiting guidance from the National Audit Office (NAO) regarding the testing required to be undertaken on the Council's Whole of Government Accounts (WGA) return. It was noted that the guidance had now been received and work had begun to complete the required testing; following completion the Audit Certificate for 2020-21 would be issued, and the 2020-21 audit would be formally closed.</p> <p>Members heard that work in respect of the Housing Benefit Subsidy return 2020-21 was complete, and the return had been submitted to the Department for Work and Pensions (DWP) on 19 May 2022.</p> <p>In terms of the financial statements audit for 2021-22, Members were informed that planning work was scheduled to commence in mid-August and the findings would be presented at the next meeting of the Audit and Governance Committee. Members had no questions and resolved to note the report.</p>
Draft Annual Governance Statement (AGS) 2021-22	<p>Members heard that the draft Annual Governance Statement provided an assessment of the governance environment for 2021-22 and would form part of the Statement of Accounts which would be brought to Committee in October 2022.</p> <p>Member's attention was drawn to the accompanying Action Plan which identified significant control issues, and it was highlighted that some progress had been made in the action relating to performance management, which had been on the action plan for a significant period.</p> <p>The Committee asked a number of questions in relation to Performance & Development Review's (PDR's) in terms of the percentage of PDR's which had not been completed, the individual staff numbers involved, how this compared over previous years, and whether PDR's had not taken place within certain teams for a particular reason. Concerns were expressed that PDR's were not being undertaken in a timely manner, as it was felt that PDR's were an important factor not only in the retention, morale, and professional development of staff, but also a mitigating action against the risk of non-delivery of the Council's priorities.</p>

	<p>Members were assured that performance was monitored in other ways, and that both the Leader of the Council and the Chief Executive were aware and keeping a close watch on the situation. Members resolved to note the report.</p>
<p>Annual Report of the Head of Internal Audit 2021-22</p>	<p>The Committee noted the report which provided a summary of the internal audit work undertaken in 2021-22, along with an opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and internal control. The report also set out the counter fraud and information governance work carried out during the year 2021-22.</p> <p>It was confirmed that the overall opinion of the Head of Internal Audit on the governance, risk management and control framework operated by the Council was that it provided Reasonable Assurance.</p> <p>Members noted that at the beginning of 2021-22, the Council had been recovering from the impact of the Covid-19 pandemic on its working practices and, since then significant and increasing resource had been redirected to the preparations for Local Government Reorganisation (LGR).</p> <p>In terms of the Council's counter fraud activity in 2021-22, it was highlighted that actual savings of £16k had been achieved through fraud investigation; in addition, warnings were issued to two individuals for failing to provide information in relation to the Single Person Discount, and investigation work had assisted in the recovery of a council owned property.</p> <p>Members acknowledged that the threat of cybercrime had increased in 2021-22 as Councils and other organisations were targeted by increasingly sophisticated frauds. It was noted that to help combat this trend following an increase in mandate fraud noted both regionally and nationally, the counter fraud team had worked with officers to review and update processes within the Council to prevent fraudsters re-directing payments.</p>
<p>Risk Management Annual Report 2021-22</p>	<p>The Committee noted the Risk Management Annual Report which summarised the risk management activity during the year 2021-22, whilst also showing the proposed actions to be taken to embed sound risk management processes within the Council for the current 2022-23 municipal year.</p> <p>The Committee heard that the ambition for 2022-23 was to ensure that Selby District Council was represented at the LGR Strategic Risk Management Group to make sure that the Council was well positioned to influence and shape the risk management arrangements for the new authority. Members acknowledged that, against this backdrop of change, further development activity planned for the Council's own risk management arrangements would no longer take place.</p> <p>Members were advised that during the final year of operation for the Council the risk management activity would comprise of regular reporting of the corporate risk register to Extended Leadership Team</p>

	<p>and to the Audit and Governance Committee, a continuation of risk drop-in and training sessions for officers and members; and ongoing support for the review and maintenance of service-based risk registers.</p>
<p>Corporate Risk Register 2022-23</p>	<p>The Committee reviewed the Corporate Risk Register 2022-23, which provided an update on movements within the register, and were informed that there were a total of 12 risks on the Council's Corporate Risk Register for 2022-2023, with no new risks being added. It was highlighted that the Corporate Risk Register included four risks with a score of 12 or more (high risk), this was the same as reported in January however, three of the four risks had increased scores.</p> <p>Members noted that the risks "failure to deliver corporate priorities" and "organisational capacity" had both increased from a score of 12 to 16, it was explained this was due to the significant capacity challenges being faced by the Council, with key staff leaving and difficulties experienced when recruiting. Finally, the risk 'economic environment' had also increased from a score of 6 to 9, it was confirmed that this was a reflection of steep inflationary increases that threatened consumer confidence and of the continued challenges in the labour supply.</p> <p>A number of questions were raised in relation to the risks "failure to deliver corporate priorities" and "organisational capacity", as it was stated within the report that the mitigating action was that clear priorities must be cascaded via staff PDR's and one to one's. It was highlighted by the Councillor that, as had been discussed at agenda item 7, there was a lack of prioritisation and completion of PDR's by officers.</p>

<p>26 October 2022</p>	
<p>Topic</p>	<p>Outcome</p>
<p>Applications for Use of Regulation of Investigatory Powers Act 2000: Oct 2021- Oct 2022 (RIPA)</p>	<p>Members received the report, presented by the Solicitor to the Council who explained that the Council had a duty under the Regulation of Investigatory Powers Act (RIPA) 2000 to demonstrate how requests for covert directed surveillance activities were determined and noted that there had been no applications for authorisations of the use of covert surveillance, pursuant to the Regulation of Investigatory Powers Act 2000, between the 1 October 2021 and the 1 October 2022.</p>
<p>Corporate Complaints & Compliments Annual Report, April</p>	<p>The Committee heard that the Corporate Complaints and Compliments Annual report was an opportunity to inform Members on individual service area improvement within the Council. It was</p>

<p>2021 - March 2022 and Local Authority Ombudsman Annual Review Letter 2022</p>	<p>further explained that the Local Authority Ombudsman was the final stage for corporate complaints made against Local Authorities</p> <p>It was explained that for the year 2021-22 there had been an increase in the number of complaints escalated to the Ombudsman, however of those 12 complaints only 2 had been investigated, and neither complaint made against the Council had been upheld. Therefore, Members noted that the LGO had reported a nil return for complaints upheld for Selby District Council in 2021-22.</p> <p>The Lead Member for Health and Culture praised the Solicitor to the Council and reminded her of the comments made regarding the Corporate Complaints item at the Audit Committee held in September 2021. The Solicitor to the Council had stated at that meeting that the Council learned valuable lessons from the complaints received, this remark had been correct, as proved by the 100% record for 2021-22.</p> <p>Members queried why a large number of the complaints received were attributed to the planning service area, the Solicitor to the Council explained that this was not unusual for a local authority. The Committee were informed that the LGO provided training courses specifically for this service area, and that it would be recommended to North Yorkshire Council that planning officers attend any relevant LGO training available.</p> <p>Members noted the Corporate Complaints and Compliments Annual Report and the Local Authority Ombudsman Annual Review Letter 2022.</p>
<p>External Audit Completion Report 2021-22</p>	<p>The Committee heard that the external audit was still ongoing, however it was anticipated that an unqualified opinion, without modification, would be given on the financial statements; and that work was yet to be completed in respect of the Council's value for money arrangements, and that this would be reported to Members in the Auditors Annual Report in January 2023.</p> <p>It was highlighted that the Covid payments and Housing Revenue Account audits were now complete, however the work in relation to the year-end value for Selby Business Centre, capital commitments, earmarked reserves and long-term investment balances remained ongoing. In terms of the audit of pensions, to date the assurance letter that had been requested from the pension fund auditor had not been received.</p> <p>The Committee noted that in relation to the significant risks identified at section 4 of the report in terms of the valuation of property, plant and equipment (PPE), the net defined benefit liability valuation, the management override of controls, and NNDR appeals provision, additional procedures had been carried out; it was confirmed that the work had not identified any matters to bring to the attention of Members.</p>

	<p>At section 5 of the report, the Committees attention was drawn to errors which had been identified in 2020-21 following reconciliation of the fixed asset register to the statement of accounts, and it was confirmed that for the year 2021-22 no such discrepancies had been identified. It was further confirmed that a series of capital contracts, which at the time of the audit had not been signed, between Engie and the Council, had since been signed on 16 September 2022. Members noted the report.</p>
Statement of Accounts 2021-22	<p>The Committee received the Statement of Accounts, presented by the Chief Finance Officer, which enabled Members to undertake an examination of the Council's financial accounts for the financial year 2021-22.</p> <p>It was explained that the audit was still to be concluded as there were two significant matters outstanding, related to the current valuation of Selby Business Centre and Council Disclosures around Capital Commitments under Contract. The assurance letter from the North Yorkshire Pension Fund auditors also remained outstanding, however it had been indicated that this would be received in November 2022.</p> <p>In respect of the year end value of Selby Business Centre, the Committee noted that an updated valuation of the site had recently been performed, this had led to a revaluation of the asset to £1.11m, a proposed impairment of the asset in year of £1.56m; the audit work to verify the updated value remained ongoing.</p> <p>Members noted that with regards to Note 14. Commitments under Capital Contracts, the note currently showed £17.5m for modernisations to HRA land & buildings, this figure represented the amount budgeted by the Council for the coming three years for these schemes. As at 31 March 2022 £632k of this amount was subject to committed agreements with suppliers, but with no formal value attached to the contract in terms of committed spend. Ongoing discussions were taking place with regards to which value was materially correct to include as a disclosure within the note depending on the treatment. It was further noted that any change between these values would be self-contained within this note, and presentational only.</p> <p>In relation to earmarked reserves from developer contributions received towards the provision of affordable housing, it was queried why the figure was so high when the spend was time limited. It was further queried if Selby District Council (SDC) had plans in the pipeline for the monies and if not, would the figure be transferred to North Yorkshire Council (NYC) on vesting day. It was confirmed that SDC did have plans to acquire a number of properties within the Staynor Hall development in Selby, and that any assets and liabilities that SDC held at the 31 March 2023 would become opening balances for NYC on the 1 April 2023.</p>

	The Committee approved the Statement of Accounts, subject to the completion of the audit.
Internal Audit, Counter Fraud and Information Governance Progress Report	<p>The Committee reviewed the report which detailed the audit work finalised to date, the priorities for the remainder of 2022-23; and provided a summary of key issues from the individual audits completed since the last meeting of the Committee in July 2022.</p> <p>It was explained that the key focus of the counter fraud work was in preparation for Local Government Reorganisation (LGR) in North Yorkshire, to ensure that strong counter fraud policies and procedures were in place for inception day of the new authority as there was the potential for an increased risk of fraud occurring in the run-up to LGR, as criminals may try to take advantage of the uncertainty caused by any change in administrative arrangements to commit fraud. It was highlighted that an e-learning package for employees had been produced at all the Councils involved in LGR, this raised awareness of the increased risk, and focused on threats that may be experienced before and after the new Council was formed.</p> <p>In terms of investigative work, Members heard that a total of 54 referrals of suspected fraud had been received in the financial year, to include potential council tax fraud, council tax support fraud, housing fraud and business rates fraud. In addition, investigatory work had resulted in amended business rates assessments for two businesses who had incorrectly received small business rate relief, and a warning was issued to a business which had inappropriately claimed a £10k Covid-19 grant.</p> <p>The Information Governance Manager, Veritau drew the Committee's attention to annex 3 of the report which provided an update on Information Governance matters, developments in the Council's Information Governance arrangements and compliance with relevant legislation.</p> <p>Members noted that following completion of the privacy notice review in 2020-2021, Veritau had, in consultation with the relevant service areas, applied the relevant changes to the privacy notices, and of the thirty four privacy notices in total, seventeen had been completed and uploaded to the Council website. A further seventeen privacy notices were subject to ongoing review before publication onto the website.</p> <p>In terms of Information Security incidents involving personal data, Members were informed that three such incidents had been reported to Veritau, one of which was assessed as very low risk, and two as a low risk after investigation.</p> <p>The Committee queried what was the cost to the Council in terms of counter fraud man hours to recover monies which had been identified as lost through fraud investigation. It was confirmed that there were a number of factors which made it very difficult to quantify the cost, however overall, the figures were similar across all local authorities both regionally and nationally. Members felt it would be useful to have a breakdown of the officer salary costs needed to investigate and recover the £8k of actual savings in 2021-22, to ensure value for money had been achieved.</p>

Consideration of Internal Audit Reports	<p>The Committee received the report, which advised that two audits had been completed on 13 October 2022 and the overall opinion was that the controls within the system only provided “Limited Assurance”. As such, the findings had been brought to the Committee for presentation and discussion.</p> <p>Members noted that actions had been agreed which were appropriate to address the risks identified and proportionate in view of Local Government Reorganisation; and that some of the actions were showing a significant improvement or had already been completed.</p> <p>The Committee asked a number of questions in relation to the audits, it was confirmed that Veritau were working with the Leadership Team to cascade key messages and provide hands on training to officers. Members were assured that appropriate action was being taken and noted the report.</p>
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25 January 2023	
Topic	Outcome
External Audit Annual Report	<p>The Committee considered the Auditor’s Annual Report which summarised the external audit work undertaken for the year ended 31 March 2022, and noted that the external auditor had issued an unqualified opinion on the financial statements of the Council on the 30 November 2022. The Council’s value for money arrangements work had now been completed, and Members were pleased to note that no significant weaknesses had been identified.</p> <p>In terms of the external auditor fees which had been set out in the Audit Strategy Memorandum, it was confirmed that the audit fee in respect of 2021-22 had not increased.</p> <p>Members praised the finance team for their work and queried if the audit fees for 2022-23 would rise, the Chief Finance Officer confirmed that there would be an increase in the audit fees for 2022-23. The Officer explained that Mazars had been appointed as the external auditors for the new North Yorkshire Council, which was seen as a positive way forward as there would already be an existing working relationship in place.</p> <p>In response to a query regarding the Housing Revenue Account and why the savings target had not been achieved, the Chief Finance Officer stated that the saving target had been based on full implementation of the housing management system. The implementation had experienced some challenges and had consequently been delayed, however the final phase of implementation was expected in quarter 4 of the financial year.</p>

<p>Internal Audit, Counter Fraud & Information Governance Progress Report</p>	<p>Members noted the report which provided an update on the delivery of the internal audit work plan for 2022-23, along with an update on the counter fraud and information governance work undertaken to date in 2022-23.</p> <p>Member's attention was drawn to Annex 1 of the agenda pack which detailed the audit work finalised to date, and it was noted that five audit reports had been finalised since the last report to Committee in October 2022.</p> <p>In terms of the overdue high priority action Performance Management, the Committee were informed that since the prioritisation of Personal Development Reviews (PDRs) communications had been issued to all managers and staff, and completion rates had been monitored closely by the Leadership Team with the result that at the 9 January 2023, the completion rate for PDRs had risen to 92%.</p> <p>In terms of the Council's counter fraud activity in 2022-23, the Committee heard that the counter fraud team had delivered a number of fraud awareness campaigns for Council staff, the first campaign in October 2022 was timed during cybersecurity awareness month and focussed on mandate fraud. This was followed by a general fraud awareness campaign for officers which took place during International Fraud Awareness Week in November 2022, and finally, a campaign to raise awareness of the council's anti-bribery and anti-money laundering policies took place in December 2022.</p> <p>In terms of investigative work, Members heard that a total of 88 referrals of suspected fraud had been received from Council staff and members of the public, with a number of cases still ongoing; as a result of this work the Council had achieved savings of £17.1k to date.</p> <p>The officer highlighted that Covid grant investigations had begun to draw gradually to an end, with the focus now on the recovery of incorrectly obtained grants where debts were still outstanding and required re-paying to the authority. It was queried if the investigations into the suspected cases of fraud which were still ongoing would have been completed before Selby District Council ceased to exist in April 2023. The Officer advised Members that some cases would have been concluded, however some investigations would still be ongoing and may require additional work to bring them to a conclusion, however this work would continue past vesting day and into the new North Yorkshire Council therefore, there would be no break in the audit services provided.</p> <p>An update was given on Information Governance matters, and Members noted that due to LGR the Corporate Information Governance Group (CIGG) had agreed that no new actions would be included in the 2022-23 IG action plan and instead work would focus on the priority outstanding actions required to make the Council compliant with UK GDPR and the Data Protection Act 2018. Therefore, the key areas of focus were on completing the review of the Council's Privacy Notices and Information Asset Register, and ensuring all staff completed the Data Protection training.</p> <p>In terms of training, the Committee heard that 92% of Council staff had completed the mandatory Information Governance training and it was highlighted that this was very close to the target as some</p>
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	<p>staff were on maternity leave or long-term sick leave. Training on Information Incident Management had also been delivered to sixty members of staff over three training sessions in November 2022, and it was noted that the LGR IG workstream were producing a short, recorded webinar of that training which would be available for staff to undertake.</p>
Corporate Risk Register 2022-23	<p>The Committee was informed that there was a total of 12 risks on the Council's Corporate Risk Register for 2022-2023, with no new risks being added. It was highlighted that the Corporate Risk Register included five risks with a score of 12 or more (high risk), this had increased by one since the Corporate Risk Register was last reported to committee in July 2022. It was confirmed that this was a result of the 'Economic Environment' risk having moved from a score of 9 to 12 due to high inflation and energy costs, as well as continued challenges accessing labour supply, all of which threatened investor and consumer confidence.</p> <p>Members heard that the 'Local Government Reorganisation' (LGR) risk remained the most significant risk faced by the Council, with a score of 20, unchanged from the previous assessment. It was explained that this was due to the work required to be undertaken by the Council as part of the transition, and the uncertainty associated with LGR continued to create significant capacity challenges. Finally, the 'Managing Partnerships' risk had increased from a score of 6 to 9 due to the proximity of vesting date, and the challenge of successfully bringing existing arrangements into the new North Yorkshire Council (NYC). Members were informed that Council officers from Selby represented Selby District Council on the LGR Strategic Risk Management Group and had provided input into the new NYC Corporate Risk Register.</p> <p>One Member raised concerns and asked a number of questions in relation to the five risks which had been identified as high risk on the register and what he considered to be a failure to control those risks. Another Member commented that the report was very clear, that most of the risks were factors outside officer's control and that officers had acknowledged and identified the risks and put in place the necessary mitigating actions to plan for unforeseen circumstances.</p> <p>The Chief Finance Officer confirmed that there were mitigating actions in place for the financial challenges which faced the Council, however circumstances changed on a regular basis and therefore the risks did not diminish. It was further confirmed that despite the challenges and pressures such as high inflation, energy costs, the impact of Covid-19 on income streams, the Council continued to perform and be financially sustainable.</p> <p>Discussion took place regarding inflationary pressure, wage growth, fluctuations in interest rates, the cost of living crisis and the Councils investment income. Members were informed that the risks were all covered in the wider economic environment and had been analysed and assessed, and controls implemented to reduce the impact of the risk. Members resolved to note the report.</p>

Review of Annual Governance Statement Action Plan 2021-22	<p>The Committee noted the progress on the Annual Governance Statement (AGS) 2021-22 Action Plan which had been approved by the Committee in October 2022.</p> <p>It was highlighted that one action relating to Performance Management had been on the action plan for a period of over one year and had been given revised dates to be actioned by.</p> <p>As the Committee had heard during an earlier agenda item, significant progress against the approved action plan had been made, with Performance Development Review (PDR) completion rates now at 92%, with actions in place to encourage the remaining outstanding PDRs to be completed.</p> <p>In response to a query from the Chairman regarding the reason why a 100% completion rate had not been attained for the mandatory training, the Chief Finance Officer explained that some staff members were on maternity leave or long-term sick leave, with one or two other members of staff not having completed the training due to capacity within teams.</p>
Consideration of Internal Audit Reports	<p>The Audit Manager, Veritau presented the report, which advised that an audit had been completed on 17 January 2023 and the overall opinion was that the controls within the system only provided “Limited Assurance”. As such, the findings had been brought to the Committee for presentation and discussion.</p> <p>Members noted that actions had been agreed which were appropriate to address the risks identified and proportionate in view of Local Government Reorganisation.</p> <p>The Committee asked a number of questions in relation to the audit, and it was confirmed that the service was working with Veritau to collate all the information that was currently held for the department in what would become a central blueprint; this in turn would support the ongoing work with the new information technology (IT) system currently being implemented.</p> <p>Members were assured that appropriate action was being taken, and the report was noted.</p>

The following items were due to be considered at the final meeting of the municipal year:

29 March 2023	
External Audit Progress Report	

Internal Audit, Counter Fraud & Information Governance Annual Reports	
Annual Governance Statement (AGS) 2022-23	
Audit and Governance Committee Annual Report 2022-23	