

Joint Audit and Governance Committee



Report of Head of Finance

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To: Joint Audit and Governance Committee

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Joint Audit and Governance Committee Annual Report 2023/24

Recommendation

Joint Audit and Governance Committee is recommended to review the draft report attached at Appendix 1 which outlines the committee’s activity during 2023/24, agree any amendments and finalise in preparation for presentation to Council meetings by the respective co-chair of Joint Audit and Governance Committee.

Implications (further detail within the report)	Financial	Legal	Climate and Ecological	Equality and diversity
	Yes	Yes	Yes	Yes
Signing off officer	Simon Hewings	Vivien Williams	Jessie Fieth	Lorne Grove

Purpose of Report

1. In accordance with the Chartered Institute for Public Finance and Accountancy (CIPFA) Position Statement: Audit Committees in Local Authorities and Police, it is recommended practice for an annual public report to be produced demonstrating how the Joint Audit and Governance Committee has discharged its responsibilities. This report will be presented to full Council at both South and Vale.

Strategic Objectives

2. To achieve the Councils' strategic objectives, high quality governance is a crucial component in maintaining an effective organisation.

Background

3. In 2022, CIPFA updated its Position Statement on Audit Committees in Local Authorities and Police. The guidance defines the purpose of an audit committee as follows:

“Audit committees are a key component of an authority’s governance framework. Their purpose is to provide an independent and high-level focus on the adequacy of governance, risk and control arrangements. The committee’s role in ensuring that there is sufficient assurance over governance risk and control gives greater confidence to all those charged with governance that those arrangements are effective.

In a local authority the full council is the body charged with governance. The audit committee may be delegated some governance responsibilities but will be accountable to full council. The committee has oversight of both internal and external audit together with the financial and governance reports, helping to ensure that there are adequate arrangements in place for both internal challenge and public accountability.”

For these councils, the constitution outlines the purpose, role and function of the Joint Audit Committee.

4. The CIPFA position statement recommends that, as part of discharging its responsibilities effectively, audit committees should:

“report annually on how the committee has complied with the position statement, discharged its responsibilities, and include an assessment of its performance. The report should be available to the public.”

5. A draft report of the activities of Joint Audit and Governance Committee for the 2023/24 financial year has been prepared and is attached as appendix 1. Once agreed, a final version will be produced for each co-chair to present to their respective Council.

Financial Implications

6. There are no financial implications arising from this report.

Legal Implications

7. There are no legal implications arising from this report.

Climate and ecological impact implications

8. There are no climate and ecological impact implications arising from this report. As agreed with the climate team, the use of the Climate Impact Assessment Tool is not required for the contents of this report.

Equalities implications

9. This report is provided for information only and as such there are no direct equalities implications.

Risks

10. The annual report provides transparency on how the committee discharges its responsibility to monitor the management of risk.

Other Implications

11. None

Conclusion

12. The annual report, which complies with recommended practice, summarises the committee's activities during 2023/24 and demonstrates how it has discharged its responsibilities.

Background Papers

None.