

# MINUTES OF AUDIT AND ETHICS COMMITTEE

30 JUNE 2022

## PRESENT:

Mr P Dudfield (Chairman), Mr J Eves (Vice Chairman), Councillors Mistry, Mrs Roberts, Roodhouse and Willis

### 1. MINUTES

The minutes of the meeting held on 17 May 2022 were approved and signed by the Chairman.

### 2. ANNUAL AUDIT REPORT 2020/21 – MANAGEMENT RESPONSES

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 4) concerning management responses that were required as part of the Annual Audit Report for 2020/21 presented to the Audit and Ethics Committee on 17 May 2022.

**RESOLVED THAT** – the management responses to the Annual Audit report be endorsed.

### 3. TREASURY MANAGEMENT 2021/22 – ANNUAL REPORT

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 5) concerning the Treasury Management activities for 2021/22.

**RESOLVED THAT** –

- (1) the Treasury Management report for 2021/22 be noted; and
- (2) the actual treasury management indicators, as set out within Cabinet 27 June 2022 report, be noted.

### 4. RISK MANAGEMENT STRATEGY AND STRATEGIC RISK REGISTER

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 6) concerning the updated Risk Management Strategy, the Council's strategic risks and the arrangements in place for monitoring and managing those risks.

An action was agreed that the Corporate Assurance Manager and Transformation Lead would discuss whether the strategic risk registers contain sufficient reference to partnerships, and issues faced within the borough, at the next Strategic Risk Management Group meeting.

**RESOLVED THAT –**

- (1) the Strategic Risk Register be noted; and
- (2) IT BE RECOMMENDED TO CABINET THAT the Risk Management Strategy be approved.

**5. ANNUAL REPORT OF INTERNAL AUDIT**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 7) concerning the Corporate Assurance Manager's annual opinion of the overall adequacy and effectiveness of the Council's internal control environment, with an appended summary of the audit work undertaken to formulate the opinion.

**RESOLVED THAT –** the report be noted.

**6. EXTERNAL AUDIT PLAN 2021/22**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 8) concerning the External Audit Plan 2021/22 developed by the appointed external auditor, Grant Thornton. The report set out the proposed external audit work and fee relating to the annual audit at Rugby. A representative from Grant Thornton was in attendance at the meeting to present the audit plan (Part 1 – Agenda Item 8 – Appendix 1).

**RESOLVED THAT –**

- (1) the updated External Audit Plan be approved; and
- (2) the fee for 2021/22 be noted.

**7. INFORMING THE AUDIT RISK ASSESSMENT 2021/22**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 9) concerning the effective two-way communication between the Audit and Ethics Committee and the Council's appointed external auditor, Grant Thornton, regarding the risks relating to the 2021/22 external audit of the Council. A representative from Grant Thornton was in attendance at the meeting to present the 2021/22 Informing the Audit Risk Assessment (Part 1 – Agenda Item 9 – Appendix 1).

**RESOLVED THAT –** the Committee confirmed that it was satisfied with arrangements currently in place as identified within Appendix 1 of the report.

**8. MOTION TO EXCLUDE THE PUBLIC UNDER SECTION 100(A)(4) OF THE LOCAL GOVERNMENT ACT 1972**

**RESOLVED THAT** – under Section 100(A) (4) of the Local Government Act 1972 the public be excluded from the meeting for the following items on the grounds that they involved the likely disclosure of information defined in paragraphs 1, 2 and 3 of Schedule 12A of the Act.

**9. WHISTLEBLOWING COMPLAINTS AND RESPONSE**

The Committee considered the private report of the Chief Officer for Finance and Performance (Part 2 – Agenda Item 1).

**RESOLVED THAT** – the report be noted.

**10. WHISTLEBLOWING INCIDENTS – STANDING ITEM – TO RECEIVE ANY UPDATES**

There were no issues to report.

**11. FRAUD AND CORRUPTION ISSUES – STANDING ITEM – TO RECEIVE ANY UPDATES**

There were no issues to report.

**CHAIRMAN**