



Epping Forest District Council

AUDIT & GOVERNANCE COMMITTEE **Thursday 27th July 2023**

You are invited to attend the next meeting of **Audit & Governance Committee**, which will be held at:

Council Chamber - Civic Offices
on **Thursday 27th July 2023 at 7.00 pm**

Georgina Blakemore
Chief Executive

Democratic Services Officer: Laura Kirman
Tel: 01992 564243 Email:
democraticservices@eppingforestdc.gov.uk

Members: Councillors P Bolton, T Matthews, B Vaz, M Owen and
J M Whitehouse.

Independent Mr A Jarvis.

PLEASE NOTE THAT THIS MEETING IS OPEN TO ALL MEMBERS TO ATTEND

This meeting will be broadcast live and recorded for repeated viewing.

1. WEBCASTING INTRODUCTION

This meeting is to be webcast. The Chairman will read the following announcement:

"I would like to remind everyone present that this meeting will be broadcast live to the internet (or filmed) and will be capable of repeated viewing (or another use by third parties).

If you are seated in the lower public seating area then it is likely that the recording cameras will capture your image and this will result in the possibility that your image will become part of the broadcast.

This may infringe your human and data protection rights and if you wish to avoid this then you should move to the upper public gallery.

Could I please also remind Members to activate their microphones before speaking".

2. APOLOGIES FOR ABSENCE

To be announced at the meeting.

Please use the Members Portal webpage to report non-attendance at meetings https://eppingforestdc-self.achieveservice.com/service/Member_Contact to ensure your query is properly logged.

Alternatively, you can access the Members portal from the front page of the Council's website, at the bottom under 'Contact Us' <https://www.eppingforestdc.gov.uk/your-council/members-portal/>

3. ELECTION OF CHAIRMAN AND VICE-CHAIRMAN

(Team Manager – Democratic & Electoral Services) Under Article 11, paragraphs 13 – 17, of the Constitution, the Chairman and Vice-Chairman of the Committee shall be appointed at the first meeting of the municipal year for a term of one year.

Both Councillors and Co-Opted Members serving on the Committee are eligible for appointment to either role; however, if the Chairman is a Councillor then the Vice-Chairman must be a Co-Opted Member, and vice versa.

The Chairman and Vice-Chairman from the previous municipal year are eligible for re-appointment.

4. DECLARATIONS OF INTEREST

To declare interests in any item on the agenda for the meeting of the Committee.

5. MINUTES (Pages 5 - 6)

To confirm the minutes of the meeting of the Committee held on 20 March 2023.

6. MATTERS ARISING

To consider any matters arising from the minutes of the previous meeting of the Committee.

7. AUDIT & GOVERNANCE COMMITTEE - WORK PROGRAMME (Pages 7 - 8)

To consider the attached work programme for the Committee for 2023/24.

8. AUDIT AND GOVERNANCE COMMITTEE ANNUAL REPORT 2022/23 (Pages 9 - 30)

To consider and approve the Audit and Governance Committee Annual Report 2022/23 and refer to Council for approval.

9. RISK MANAGEMENT (Pages 31 - 72)

To consider the current risk register and review the Risk Management Policy and Strategy and refer to Cabinet for approval.

10. ANNUAL REPORT OF THE CHIEF INTERNAL AUDITOR (Pages 73 - 98)

To consider the attached report and the assurance level given.

11. CORPORATE FRAUD TEAM ANNUAL SUMMARY 2022/23 (Pages 99 - 104)

To consider the Corporate Fraud Team Annual Summary for 2022/23.

12. CORPORATE FRAUD TEAM PLAN 2023 / 24 (Pages 105 - 110)

To approve the Corporate Fraud Team Plan for 2023/24

13. ANNUAL GOVERNANCE STATEMENT 2022/23 (Pages 111 - 124)

To review and comment on the draft Annual Governance Statement for 2022/23

14. INTERNAL AUDIT MONITORING REPORT JUNE 2023 (Pages 125 - 142)

To consider the summary of the work of Internal Audit and the Corporate Fraud Team for the period March to June 2023

15. TREASURY MANAGEMENT OUTTURN REPORT 2022/23 (Pages 143 - 156)

To consider the outturn of the Council's Treasury Management function for 2022/23.

16. DRAFT STATEMENT OF ACCOUNTS 2022/23 (Pages 157 - 260)

To consider the Council's draft Statement of Accounts for the 2022/23 financial year.

17. EXCLUSION OF PUBLIC AND PRESS

Exclusion:

To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

Agenda Item No	Subject	Exempt Information Paragraph Number
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

Background Papers:

Article 17 of the Constitution (Access to Information) define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the

report is based; and

- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information and in respect of executive reports, the advice of any political advisor.

The Council will make available for public inspection one copy of each of the documents on the list of background papers for four years after the date of the meeting. Inspection of background papers can be arranged by contacting either the Responsible Officer or the Democratic Services Officer for the particular item.

18. ANY OTHER BUSINESS

Section 100B(4)(b) of the Local Government Act 1972 requires that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.