



Arun District Council
Civic Centre
Maltravers Road
Littlehampton
West Sussex
BN17 5LF

Tel: (01903 737500)
Fax: (01903) 730442
DX: 57406 Littlehampton
Minicom: 01903 732765

e-mail: committees@arun.gov.uk

Committee Manager Helen Burt (Ext. 37614)

14 February 2022

AUDIT & GOVERNANCE COMMITTEE

A meeting of the Audit & Governance Committee will be held in the **Council Chamber, Arun Civic Centre, Maltravers Road, Littlehampton, BN17 5LF** on **Tuesday 22 February 2022 at 10.00 am** and you are requested to attend.

Members: Councillors Clayden (Chair), Chapman (Vice-Chair), Bennett, Chace, Goodheart, Haywood, Northeast, Oliver-Redgate, Oppler, Staniforth and Tilbrook

PLEASE NOTE: Subject to Covid-19 Risk Assessments members of the public are advised of the following:

Where public meetings are being held at the Arun Civic Centre, in order to best manage safe space available, members of the public are in the first instance asked to watch the meeting online via the Council's Committee pages – the meeting will be available to watch live via the internet [here](#).

- a) Where a member of the public has registered a request to take part in Public Question Time, they will be invited to submit the question in advance of the meeting to be read out by an Officer. There will be limited public access to this meeting and admission for public speakers will be by ticket only, bookable when submitting questions. Attendees will be asked to sit in an allocated seat in the public gallery on a first come first served basis. Only one ticket will be available for per person.
- b) It is recommended that all those attending take a lateral flow test prior to the meeting.
- c) All those attending the meeting will be required to wear face coverings and maintain safe distancing when in the building/meeting room.
- d) Members of the public must not attend any face to face meeting if they or a member of their household have Covid-19 symptoms.

*Any members of the public wishing to address the Committee meeting during Public Question Time, will need to email Committees@arun.gov.uk by **5.15 pm on Monday 14 February** in line with current Procedure Rules. It will be at the Chief Executive's/Chair's*

discretion if any questions received after this deadline are considered. Permitted questions will be read out by an Officer.

For further information on the items to be discussed, please contact: committees@arun.gov.uk

AGENDA

1. **APOLOGIES FOR ABSENCE**

2. **DECLARATIONS OF INTEREST**

Members and Officers are invited to make any declarations of pecuniary, personal and/or prejudicial interests that they may have in relation to items on this agenda, and are reminded that they should re-declare their interest before consideration of the item or as soon as the interest becomes apparent.

Members and Officers should make their declaration by stating:

- a) the item that they the interest in
- b) whether it is a pecuniary, personal and/or prejudicial interest
- c) the nature of the interest

3. **MINUTES**

(Pages 1 - 6)

The Committee will be asked to approve as a correct record the Minutes of the Audit & Governance Committee held on 16 November 2021.

4. **ITEMS ON THE AGENDA THAT THE CHAIRMAN OF THE MEETING IS OF THE OPINION SHOULD BE CONSIDERED AS A MATTER OF URGENCY BY REASON OF SPECIAL CIRCUMSTANCE**

5. **PUBLIC QUESTION TIME**

To receive questions from the public (for a period of up to 15 minutes)

6. **AUDIT RESULTS REPORT**

(Pages 7 - 50)

The Audit Results Report will be presented to Members of the Audit & Governance Committee by representatives from Ernst & Young LLP.
[20 Minutes]

7. ANNUAL STATEMENT OF ACCOUNTS 2020/21 AND LETTER OF REPRESENTATION (Pages 51 - 182)

This report provides information about the audit of the Council's 2020/21 Statement of Accounts (accounts) and recommends the approval of the 2020/21 accounts and the Letter of Representation on behalf of the Council.

[15 Minutes]

8. FINAL ANNUAL GOVERNANCE STATEMENT 2020/21 (Pages 183 - 216)

To present the final Annual Governance Statement for 2020/21 to the Committee for approval.

[30 Minutes]

9. APPROVAL OF ACCOUNTING POLICIES 2021/22 (Pages 217 - 234)

The report allows the Audit and Governance Committee to consider and approve the accounting policies that will be applied to the Statement of Accounts 2020/21 for approval by the Committee. At the time of writing this report the deadline for completion of the draft accounts is 31 July 2022 and approval of the final audited accounts 30 September 2022. Members will be updated if there are any changes to these dates.

[15 Minutes]

10. PROVISION OF INTERNAL AUDIT SERVICE TO THE COUNCIL (Pages 235 - 256)

This report considers options for the future provision of Internal Audit Services for the Council due to anticipated changes in circumstances.

11. PROGRESS UPDATE ON HOUSING TENANCY FRAUD (Pages 257 - 260)

At the Audit and Governance Committee meeting on 29 July 2021 the Committee requested that an update report be provided to the Committee on Housing Fraud.

[20 Minutes]

12. TREASURY MANAGEMENT STRATEGY STATEMENT AND ANNUAL INVESTMENT STRATEGY (Pages 261 - 312)

The purpose of this report is to present the Treasury Management Strategy Statement (TMSS) and Annual

Investment Strategy (AIS) 2022/2023 to 2024/2025 and to enable the Audit and Governance Committee to scrutinise the report prior to making comment to Full Council (9 March 2022).

[15 Minutes]

13. PROGRESS AGAINST THE AUDIT PLAN

(Pages 313 -
320)

Each year Internal Audit undertakes its work against an annual audit plan, as approved by the Audit & Governance Committee prior to the start of the financial year.

The Committee is required to oversee the provision of an adequate and effective internal audit service.

[5 Minutes]

14. FEEDBACK & COMPLAINTS POLICY

(Pages 321 -
346)

This report is asking the Audit & Governance Committee to adopt the attached Complaints Policy.

[15 Minutes]

15. WORK PROGRAMME

(Pages 347 -
350)

The Committee is required to note the Work Programme for 2021/22.

[5 Minutes]

Note : If Members have any detailed questions, they are reminded that they need to inform the Chair and relevant Director in advance of the meeting.

Note : Filming, Photography and Recording at Council Meetings – The District Council supports the principles of openness and transparency in its decision making and permits filming, recording and the taking of photographs at its meetings that are open to the public. This meeting may therefore be recorded, filmed or broadcast by video or audio, by third parties. Arrangements for these activities should operate in accordance with guidelines agreed by the Council and as available via the following link [Filming Policy](#)