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20 November 2024

## **AUDIT AND GOVERNANCE COMMITTEE**

A meeting of the Audit and Governance Committee will be held in **Council Chamber, Arun Civic Centre, Maltravers Road, Littlehampton, BN17 5LF** on **Tuesday 3 December 2024 at 6.00 pm** and you are requested to attend.

Members: Councillors Stanley (Chair), O'Neill (Vice-Chair), P. Bower, Goodheart, Haywood, Jones, May, Oppler, Purser, Turner and Wallsgrove

### ***PLEASE NOTE:***

A live webcast of the meeting will be available via the Council's [Committee webpages](#).

Any members of the public wishing to address the Committee meeting during Public Question Time, will need to email [Committees@arun.gov.uk](mailto:Committees@arun.gov.uk) by 5.15 pm on **Tuesday 26 November 2024** in line with current Committee Meeting Procedure Rules.

For further information on the items to be discussed, please contact [Committees@arun.gov.uk](mailto:Committees@arun.gov.uk)

## **AGENDA**

1. APOLOGIES FOR ABSENCE

2. DECLARATIONS OF INTEREST

Members and Officers are invited to make any declaration 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 items or as soon as the interest becomes apparent.

Members and Officers should make their declaration by stating:

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

3. MINUTES (Pages 1 - 10)

The Committee will be asked to approve as a correct record the Minutes of the Audit & Governance Committee held on 03 October 2024.

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. EXTERNAL AUDIT COMPLETION REPORT FOR THOSE CHARGED WITH GOVERNANCE - 2022/23 (Pages 11 - 54)

The Completion Report for Those Charged with Governance will be presented to Members of the Audit & Governance Committee by representatives from Ernst & Young LLP.  
[10 Minutes]

7. STATEMENT OF ACCOUNTS 2022/23 AND LETTER OF REPRESENTATION (Pages 55 - 162)

The Statement of Accounts 2022/23 attached as Appendix 1 and the Letter of Representation attached as Appendix 2 require approval by this Committee following consideration of Ernst and Young's Completion Report for Those Charged with Governance.

This report sets out some of the main highlights from the financial statements and explains the purpose of the Letter of Representation.

Approval of the accounts and the Letter of Representation is sought to enable the audit opinion to be issued and for the accounts to be published within the statutory backstop date of 13 December 2024.

[10 Minutes]

8. DRAFT STATEMENT OF ACCOUNTS 2023/24

(Pages 163 -  
258)

The 2023/24 Statement of Accounts require approval by the Committee in accordance with the Accounts and Audit regulations.

Approval prior to the audit, subject to there being no material changes arising from the audit, will contribute towards the timely publication of the final set of accounts within the statutory backstop date of 28 February 2025.

This report sets out some of the main highlights from the financial statements.

[10 Minutes]

9. FINAL ANNUAL GOVERNANCE STATEMENT 2023/24

(Pages 259 -  
288)

This report presents the final Annual Governance Statement for 2023/24 which is required to accompany the Annual Accounts. The draft Annual Governance Statement was noted by the Committee at its July 2024 meeting.

[10 Minutes]

10. INTERNAL AUDIT PROGRESS SEPTEMBER 2024

(Pages 289 -  
302)

The report outlines the progress of the Council's Internal Audit service against the approved Internal Audit Plan for 2024/25 from 1 April 2024.

[10 Minutes]

11. IMPLEMENTATION OF THE GLOBAL INTERNAL AUDIT STANDARDS

(Pages 303 -  
312)

The report outlines the key differences between the existing Public Sector Internal Audit Standards and the new Global Internal Audit Standards.

[10 Minutes]

12. CORPORATE RISK REGISTER UPDATE

(Pages 313 -  
352)

The Corporate Risk Register is reviewed and updated in line with the requirements of the Council's Risk Management Framework.

Quarterly updates reflecting revisions are reported to the Audit and Governance Committee, this report highlights the changes since the last update.

It is proposed that the Committee consider and provide comments to officers on the revised Corporate Risk Register.  
[20 Minutes]

13. UPDATED RISK MANAGEMENT FRAMEWORK

(Pages 353 -  
380)

The Council's Risk Management Framework has been reviewed and updated to take account of changing legislation, government initiatives, best practice and experience gained within the Council.

This report highlights any amendments resulting from the review.  
[5 Minutes]

14. TREASURY MANAGEMENT – INTERIM REPORT (QUARTER 2) 2024/25

(Pages 381 -  
396)

The Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice for Treasury Management 2021 recommends that Members be updated on treasury management activities at least quarterly. The 2024/25 Treasury Management Strategy states this report will go to the Audit and Governance Committee around December time. This report, therefore, ensures this Council is implementing best practice in accordance with the Code.

During the second quarter to 30 September 2024, the Council complied with its legislative and regulatory requirements, including confirmation that the authorised limit was not breached.  
[15 Minutes]

15. WORK PROGRAMME

(Pages 397 -  
400)

The Committee is required to note the Work Programme for 2024/25.  
[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](#).