

Tony Kershaw
Director of Law and Assurance

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1 March 2024

Regulation, Audit and Accounts Committee

A meeting of the Committee will be held at **10.30 am** on **Monday, 11 March 2024** at **County Hall North, Horsham, RH12 1XH**.

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Agenda

Part I

1. **Declarations of Interest**

Members and officers must declare any pecuniary or personal interest in any business on the agenda. They should also make declarations at any stage such as an interest becomes apparent during the meeting. Consideration should be given to leaving the meeting if the nature of the interest warrants it. If in doubt please contact Democratic Services before the meeting.

2. **Minutes of the last meeting of the Committee** (Pages 5 - 12)

The Committee is asked to agree the minutes of the meeting held on 15 January 2024 (cream paper).

3. **Urgent Matters**

Items not on the agenda which the Chairman of the meeting is of the opinion should be considered as a matter of urgency by reason of special circumstances.

4. **Part II Matters**

Members are asked to indicate at this stage if they wish the meeting to consider bringing into Part I any items on the Part II agenda

5. **External Audit - Value for Money** (Pages 13 - 54)

The Committee is asked to consider the 2022/23 Value for Money Report from the External Auditor Ernst & Young (EY).

6. **External Audit - Audit Update** (Pages 55 - 72)

The Committee is asked to consider the Audit Update report from the External Auditor Ernst & Young (EY).

7. **Financial Statements - Plans and Progress (2023/24)** (Pages 73 - 120)

Report by the Director of Finance and Support Services.

The Committee is asked to note the project plans for the County Council and Pension Fund accounts and consider progress to date; and consider the draft accounting policies for both the County Council and Pension Fund accounts for 2023/24 and approve them for application in preparing this year's accounts. The Committee is also asked to delegate authority to the Chairman to approve any amendments needed to the County Council accounting policies, following the outcome of the anticipated CIPFA Code of Practice consultation.

8. **Review of Financial Regulations** (Pages 121 - 150)

Report by the Director of Finance and Support Services and Director of Law and Assurance.

The Committee is asked to review and approve the revised Financial Regulations.

9. **Internal Audit Progress Report** (Pages 151 - 178)

Report by the Director of Finance and Support Services, and the Head of Southern Internal Audit Partnership.

The Committee is asked to note the Internal Audit Progress report.

10. **Internal Audit Plan 2024/25 (Q1)** (Pages 179 - 188)

Report by the Director of Finance and Support Services, and the Head of Southern Internal Audit Partnership.

The Committee is asked to approve the Internal Audit Plan 2024-25 (Q1).

11. **Internal Audit Charter** (Pages 189 - 200)

Report by the Director of Finance and Support Services, and the Head of Southern Internal Audit Partnership.

The Committee is asked to approve the Internal Audit Charter 2024-25.

12. **Quarterly Review of Corporate Risk Management** (Pages 201 - 216)

Report by the Director of Finance and Support Services.

The Committee is asked to review the information detailed in the report and provide comment as necessary.

13. **Work Programme 2024/25** (Pages 217 - 222)

Programme by the Director of Law and Assurance.

The Committee is asked to agree the outline work programme for 2024/25 and agree any further priority items for addition to the programme.

14. **Date of Next Meeting**

The next meeting of the Committee will be held at 10.30 am on 8 July 2024 at County Hall, Chichester. Planned agenda items include:

- Annual review of the Risk Management Strategy
- Annual Internal Audit Report and Opinion
- Internal Audit Fraud Plan
- Standing Order Amendments

Part II

15. **Exclusion of Press and Public**

The Committee is asked to consider in respect of the following item whether the public, including the press, should be excluded from the meeting on the grounds of exemption under Part I of Schedule 12A of the Local Government Act 1972, as indicated below, and because, in all the circumstances of the case, the public interest in maintaining the exemption of that information outweighs the public interest in disclosing the information.

16. **Part II Minutes of the last meeting** (Pages 223 - 224)

To confirm the Part II minutes of the meeting of the Committee held on 15 January 2024, for members of the Committee only (yellow paper).

Exemption paragraphs:

2. - Information which is likely to reveal the identity of an individual.
3. - Information relating to financial and business affairs.
7. - Information relating to action taken for the prevention, investigation or prosecution of crime.

To all members of the Regulation, Audit and Accounts Committee