

Regulation, Audit and Accounts Committee – 15 January 2023

Minute Appendix

Annual Governance Statement Action Plan Update 2022/23

The following recommendations from the 2021/22 audit were excluded from the despatched papers but are included here for completeness:

Principle F – Implement the control recommendations arising from the 2021/22 external audit

Recommendation 7 - fully reconcile schools bank balances accounted for by the Council in 2022/23 – **a complete reconciliation was produced for 2022/23 and this has identified a small number of trivial discrepancies which are being investigated.**

Auditors Annual Report Recommendations

Recommendation 1 - Formally update the Council's leavers policy to contain a requirement for related party declarations to be obtained for all senior officers as part of standard arrangements. This partially repeats a recommendation raised as part of our 2020/21 Auditor's Annual Report – **implemented for the 2022/23 accounts.**

Recommendation 2 - Ensure full implementation of the management action plan agreed as part of the 2021/22 Internal Audit HR Policy Compliance review – **the actions around termination payments have been completed. There are three outstanding actions from the internal audit report relating to relocation expenses and the review of the policy. Work is ongoing and Internal Audit have been updated and a revised completion date set for 31 January.**