

Audit & Governance Committee

**Monday, 18th March, 2024
Meeting Room A
Blackburn Town Hall
6.30 pm**

AGENDA

- 1. Welcome and Apologies/ Minutes of the meeting held on 28th November 2023**
Minutes of 28th November 2023 **5 - 7**

- 2. Declarations of interest**
DECLARATIONS OF INTEREST FORM **8**

- 3. Significant Partnerships Register 2023/24**

The Business Manager, Chief Executives will provide the Committee with a report on the Significant Partnerships Register for 2023/24.

Significant Partnerships Register Report 2023-24 v1 **9 - 20**
Significant Partnerships Register AG Committee

- 4. External Audit - Auditors Annual Report for 2021/22 and 2022/23**

The Council's External Auditors will provide the Committee with their Auditors Annual Report which summarises whether the Council has put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for 2021/22 and 2022/23.

Item 4 - BWD External Auditors Annual Report - combined reporting for 21-22 and 22-23 **21 - 61**

- 5. External Audit: Audit Findings Report**

The Council's External Auditors will provide the Committee with their Audit Findings Report for 2021/22.

	Audit Findings Report LG 2021-22 Final2 (003)updated	62 - 106
6.	Statement of Accounts 2021/22	
	The Strategic Director, Finance & Resources will submit the 2021/22 Statement of Accounts for approval.	
	6 Approval of Accounts 2021-22	107 -
	6 Statement of Accounts 2021-22 -	229
7.1	Annual Governance Statement for 2021/22	
	The Strategic Director, Finance & Resources will provide the Committee with updated Annual Governance Statement for 2021/22 for approval.	
	AG Cttee Agenda Item 7.1 BwD Revised Draft Annual Governance Statement 2021-2022	230 -
		261
7.2	Annual Governance Statement for 2022/23	
	The Strategic Director, Finance & Resources will provide the Committee with updated Annual Governance Statements for 2022/23 for approval.	
	AG Cttee Agenda Item 7.2 BwD Revised Draft Annual Governance Statement 2022 2023	262 -
		296
8.	Response to the External Auditors Request for Information	
	The Strategic Director, Finance & Resources will provide the Committee with a report on how the Audit & Governance Committee gains assurance from management to inform the External Audit risk assessment for the Council for 2021/22.	
	8. Response to the external auditors - Audit and Governance Cttee Mar 24	297 -
	8. App BwD BC - PSA - Informing the audit risk assessment - 21-22	330
9.	Application of Accounting Policies	
	The Strategic Director, Finance & Resources will provide the Committee with a report on the accounting policies that will	

be used in the preparation of the Council's Statement of Accounts for the financial year ending 31 March 2024.

	9. Application of Accounting Policies - Audit and Governance Cttee Mar 24	331 - 354
	9. Appendix A - Accounting Policies 2023-24	
10.	Treasury Management Report - October 2023 to December 2023	
	The Strategic Director, Finance & Resources will provide the Committee with a report on Treasury Management activity.	
	Treasury Management Report - October 2023 to December 2023	355 - 371
11.	Audit & Assurance - Progress & Outcomes to January 2024	
	The Head of Audit & Assurance will report on progress and outcomes achieved within Audit & Assurance.	
	Agenda Item 11 - AA Progress Report to 31 January 2024	372 - 377
12.	Audit & Assurance Plan 2024/25, Three Year Strategic Plan and Internal Audit Charter	
	The Head of Audit & Assurance will present the 2024/25 Audit & Assurance Plan, Three Year Strategic Plan and Internal Audit Charter for approval.	
	Agenda Item 12 A A Internal Audit Strategy & Plan 2024/25, Three Year Strategic Plan and Internal Audit Charter	378 - 406
	Agenda Item 12 A A Internal Plan Charter 2024.25 (Appendix 1 Internal Audit Strategy)	
	Copy of Agenda Item 12 Appendix 2 Draft Internal Audit Plan 2024.2025	
	Copy of Agenda Item 12 Appendix 3 Draft Three Year Strategic Internal Audit Plan 2024.2027	
	Agenda Item 12 Appendix 4 - Internal Audit Charter	

13. Use of Waivers

The Head of Legal & Procurement will provide the Committee with a report on the use of Waivers.

Agenda Item 13 Procurement - Use of Waivers March 2024 **407 - 409**

14. Risk Management - 2023/24 Quarter 3 Review

The Head of Audit & Assurance will provide the Committee with a report on Risk Management.

Agenda Item 14- Risk Management 2023.2024 Q3 Update **410 - 415**

15. Audit & Governance Committee - Effectiveness Assessment 2023/24

The Head of Audit & Assurance will report upon the result of the 2023/24 Audit & Governance Committee effectiveness assessment.

Agenda Item 15 Audit & Governance Committee Effectiveness Self Assessment 2023.24 **416 - 429**

**Agenda Item 15 Audit & Governance Committee Effectiveness Self Assessment Appendix 1 - Assessment of BwD A&G Cttee Effectiveness
Agenda Item 15 Audit & Gov'nce Cttee Effectiveness (Appendix 2) Effectiveness Assessment 2023.2024**

Part 2: The Press and Public may be excluded during consideration of the following items

Date Published: Friday, 08 March 2024
Denise Park, Chief Executive