



Notice of Meeting of

## **AUDIT COMMITTEE**

**Thursday, 26 October 2023 at 10.00 am**

**Luttrell Room - County Hall, Taunton TA1 4DY**

To: The members of the Audit Committee

Chair: Councillor Mike Hewitson

Vice-chair: Councillor Andy Sully

Councillor Steve Ashton

Councillor Simon Carswell

Councillor Norman Cavill

Councillor Simon Coles

Councillor Habib Farbahi

Jennifer Whitten

Councillor Lee Baker

Councillor Mike Caswell

Councillor Mandy Chilcott

Councillor Shane Collins

Councillor Tim Kerley

---

For further information about the meeting, including how to join the meeting virtually, please contact [democraticserviceteam@somerset.gov.uk](mailto:democraticserviceteam@somerset.gov.uk).

All members of the public are welcome to attend our meetings and ask questions or make a statement **by giving advance notice** in writing or by e-mail to the Monitoring Officer at email: [democraticserviceteam@somerset.gov.uk](mailto:democraticserviceteam@somerset.gov.uk) by **5pm on Friday, 20 October 2023**.

This meeting will be open to the public and press, subject to the passing of any resolution under the Local Government Act 1972, Schedule 12A: Access to Information.

The meeting will be webcast and an audio recording made.

Issued by (the Proper Officer) on Wednesday, 18 October 2023

# **AGENDA**

**Audit Committee - 10.00 am Thursday, 26 October 2023**

**Public Guidance Notes contained in Agenda Annexe (Pages 7 - 8)**

**Click here to join the online meeting (Pages 9 - 10)**

## **1 Apologies for Absence**

To receive any apologies for absence.

## **2 Declarations of Interest**

To receive and note any declarations of interests in respect of any matters included on the agenda for consideration at this meeting.

(The other registrable interests of Councillors of Somerset Council, arising from membership of City, Town or Parish Councils and other Local Authorities will automatically be recorded in the minutes: [City, Town & Parish Twin Hatters - Somerset Councillors 2023](#) )

## **3 Minutes from the Previous Meeting (Pages 11 - 18)**

To approve the minutes from the previous meeting.

## **4 Public Question Time**

The Chair to advise the Committee of any items on which members of the public have requested to speak and advise those members of the public present of the details of the Council's public participation scheme.

For those members of the public who have submitted any questions or statements, please note, a three minute time limit applies to each speaker and you will be asked to speak before Councillors debate the issue.

We are now live webcasting most of our committee meetings and you are welcome to view and listen to the discussion. The link to each webcast will be available on the meeting webpage, please see details under 'click here to join online meeting'.

**5 To confirm the appointment of a new Independent Member of the Audit Committee**

To receive a verbal update from the Executive Director – Resources & Corporate Services.

**6 External Audit Report on Value for Money letter to Somerset Council on 2023/24 Financial Stability (Pages 19 - 30)**

A letter to Somerset Council over the financial challenges and risks that Somerset Council are facing to financial sustainability in the short and medium term.

**7 Internal Audit Progress Report for Somerset council 2023/24 (Pages 31 - 46)**

Progress report from SWAP on the status of the current Internal Audit Plan, noting any high risks identified since the last report.

**8 External Audit Findings Report for South Somerset District Council 2021/22 (Pages 47 - 194)**

To consider the external auditor's report on the planned scope and timing of the statutory audit for South Somerset District Council 2021/22 Statement of Accounts for those charged with governance.

**9 External Audit Findings Report for Somerset West & Taunton 2022/23 (Pages 195 - 344)**

To consider the external auditor's report on the planned scope and timing of the statutory audit for Somerset West & Taunton Council 2022/23 Statement of Accounts for those charged with governance.

9(b) Audit Findings Report from Grant Thornton - to follow.

**10 External Audit Update for Sedgemoor District Council 2021/22**

To receive a verbal update on the external audit timetable and audit work undertaken, and any outstanding matters on completion of the Statements of Accounts.

**11 Strategic Risk Management Update Report (Pages 345 - 368)**

To consider this report.

**12 Audit Committee Work Plan to May 2024 (Pages 369 - 374)**

To consider and comment on the Committee's forward work programme.