



Notice of Meeting of

AUDIT COMMITTEE

Thursday, 27 April 2023 at 10.00 am

Luttrell Room - County Hall

To: The members of the Audit Committee

Chairman: Councillor Dean Ruddle

Vice-chairman: Councillor Andy Sully

Councillor Steve Ashton

Councillor Lee Baker

Councillor Simon Carswell

Councillor Mike Caswell

Councillor Norman Cavill

Councillor Mandy Chilcott

Councillor Simon Coles

Councillor Shane Collins

Councillor Habib Farbahi

Councillor Tim Kerley

Councillor Mike Lewis

Jennifer Whitten

For further information about the meeting, including how to join the meeting virtually, please contact 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 by **5pm on Friday, 21 April 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, 19 April 2023

AGENDA

Audit Committee - 10.00 am Thursday, 27 April 2023

Public Guidance Notes contained in Agenda Annexe

7 - 8

Click here to join the meeting

Microsoft Teams meeting

Join on your computer, mobile app or room device

[Click here to join the meeting](#)

Meeting ID: 363 947 586 686

Passcode: eMdkqg

[Download Teams](#) | [Join on the web](#)

Or call in (audio only)

[+44 1823 772277,,799768056#](#) United Kingdom, Taunton

Phone Conference ID: 799 768 056#

[Find a local number](#) | [Reset PIN](#)

[Learn More](#) | [Meeting options](#)

1 Apologies for Absence

To receive any apologies for absence.

2 Declarations of Interest (Pages 9 - 10)

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

(The personal interests of Councillors of Somerset Council, Town or Parish Councils and other Local Authorities will automatically be recorded in the minutes.)

3 Minutes from the previous meetings held on 19th January 2023 and 2nd February 2023 (Pages 11 - 24)

The Audit Advisory Board to accept the previous minutes of the meetings held on 19th January 2023 and 2nd February 2023

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 Report of Internal Audit Activity 2022/23 Progress Report - April 2023 (Pages 25 - 46)

The April 2023 progress update for 2022/23. It reports against the Internal Audit Plan agreed by the Somerset County Council (SCC) Audit Committee in March 2022.

6 Proposed 2023-24 Internal Audit Plan and Internal Audit Charter (Pages 47 - 62)

Internal audit provides an independent and objective opinion on the Authority's risk management, governance, and control environment by evaluating its effectiveness.

7 Audit Progress Report and Sector Update (Pages 63 - 80)

A summary of emerging national issues and developments.

8 Informing the audit risk assessment (Pages 81 - 110)

The purpose of this report is to contribute towards the effective two-way communication between Somerset County Council's external auditors and Somerset County Council's Audit Committee.

9 Independent Member appointment

To appoint a non-biased independent member.

10 Fraud Policies (Pages 111 - 150)

As part of the Somerset Council's Constitution and controls and standards the Council's Audit Committee has responsibility for Policies.

11 Annual Report to Council

Summary of the work of the Audit Committee.

12 Treasury Management Practices (Pages 151 - 214)

A detailed document setting out how day to day treasury activity is undertaken by the Council.