


To: Councillor Stevens (Chairman)
Councillors Davies, Edwards, Emberson,
Gittings, McElroy, McEwan and Robinson

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17 January 2022

Your contact is: **Michael Popham - Democratic Services Manager**

NOTICE OF MEETING - AUDIT AND GOVERNANCE COMMITTEE 25 JANUARY 2022

A meeting of the Audit and Governance Committee will be held on Tuesday, 25 January 2022 at 6.30 pm in the Council Chamber, Civic Offices, Reading. The Agenda for the meeting is set out below.

| | <u>WARDS AFFECTED</u> | <u>Page No</u> |
|--|----------------------------------|-----------------------|
| 1. DECLARATIONS OF INTEREST | | |
| 2. MINUTES | | 5 - 10 |
| 3. QUESTIONS | | |
| 4. INTERNAL AUDIT QUARTERLY PROGRESS REPORT | BOROUGH WIDE | 11 - 60 |
| This report provides an update on key findings emanating from Internal Audit reports issued since the last quarterly progress report. | | |
| 5. EXTERNAL QUALITY ASSESSMENT OF INTERNAL AUDIT SERVICE | BOROUGH WIDE | 61 - 64 |
| This report provides Members of the Committee with an overview of the requirements set out in the Public Sector Internal Audit Standards in relation to an External Quality Assessment (EQA) of the Council's Internal Audit service and to inform Members of the planned approach to ensure an EQA is procured and completed. | | |
| 6. IMPLEMENTATION OF THE FINANCE IMPROVEMENT PROGRAMME - PROGRESS UPDATE | BOROUGH WIDE | 65 - 72 |

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This report provides the latest update on progress of the Finance Improvement Programme workstreams and their deliverables against the Plan since the last meeting in September 2021.

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| 7. | TREASURY MANAGEMENT STRATEGY MID-YEAR REVIEW 2021/22 | BOROUGH WIDE | 73 - 90 |
| | To provide an update on the activity of the Treasury Management function during the first half of the year for the period 1 st April 2021 to 30 th September 2021. | | |
| 8. | 2021/22 QUARTER 2 PERFORMANCE AND MONITORING REPORT | BOROUGH WIDE | 91 - 136 |
| | This report sets out the projected revenue and capital outturn positions for 2021/22 for both the General Fund and the Housing Revenue Accounts as at the end of September 2021 (Quarter 2). These forecasts include best estimates of the additional pressures arising as a result of Covid-19. The report also sets out performance against the measures of success published in the Council's Corporate Plan. | | |
| 9. | INFORMATION GOVERNANCE QUARTERLY UPDATE | BOROUGH WIDE | 137 - 144 |
| | This report outlines the actions in progress to improve the Council's policies, systems and processes for better Information Governance. | | |
| 10. | REDMOND REVIEW UPDATE | BOROUGH WIDE | 145 - 152 |
| | To update on the progress for the implementation of the recommendations contained in the Redmond Review and recommend the Council opts-in to the sector-led option for the appointment of external auditors from 1 April 2023. | | |
| 11. | IMPLEMENTATION OF AUDIT RECOMMENDATIONS TRACKER | BOROUGH WIDE | 153 - 162 |
| | This report sets out a summary of those high and medium risk Internal Audit recommendations which remain outstanding together with an updated management response. | | |
| 12. | CLOSING FINANCIAL ACCOUNTS UPDATE | BOROUGH WIDE | 163 - 166 |
| | This report updates the Committee on progress with the completion of the audit of the Council's Final Accounts for 2019/20 as at 5 th January 2022. | | |
| 13. | DRAFT AUDIT PLANNING REPORT 2019/20 | | 167 - 214 |
| | This Draft Audit Plan summarises EY's initial assessment of the key risks driving the development of an effective audit for the Council and outlines a planned audit strategy in response to those risks. | | |

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| 14. | HOUSING BENEFIT & COUNCIL TAX SUPPORT SCHEME - RISK BASED VERIFICATION POLICY 2022/23 | BOROUGH WIDE | 215 - 218 |
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This report proposes the continued use of the Council’s Risk Based Verification (RBV) process in 2022/23.

- 15. EXCLUSION OF PRESS AND PUBLIC**

At this point, if necessary, the following motion will be moved by the Chair:

“That, pursuant to Section 100A of the Local Government Act 1972 (as amended) members of the press and public be excluded during consideration of the following item on the agenda, as it is likely that there would be disclosure of exempt information as defined in the relevant Paragraphs of Part 1 of Schedule 12A (as amended) of that Act”

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| 16. | HOUSING BENEFIT & COUNCIL TAX SUPPORT SCHEME - RISK BASED VERIFICATION POLICY 2022/23 - APPENDICES | BOROUGH WIDE | 219 - 226 |
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Members of the public seated in the public gallery will not ordinarily be filmed by the automated camera system. However, please be aware that by moving forward of the pillar, or in the unlikely event of a technical malfunction or other unforeseen circumstances, your image may be captured. **Therefore, by entering the meeting room, you are consenting to being filmed and to the possible use of those images and sound recordings for webcasting and/or training purposes.**

Members of the public who participate in the meeting will be able to speak at an on-camera or off-camera microphone, according to their preference.

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