

Audit Committee

Date: Wednesday, 5th February, 2025

Time: 4.00pm

Venue: Brunswick Room - Guildhall, Bath

Councillors: David Biddleston (Chair), Sam Ross (Vice-Chair), George Leach, Malcolm Treby and Toby Simon

Independent Member: John Barker

Chief Executive and other appropriate officers



Mark Durnford

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NOTES:

1. **Inspection of Papers:** Papers are available for inspection as follows:

Council's website: <https://democracy.bathnes.gov.uk/ieDocHome.aspx?bcr=1>

2. **Details of decisions taken at this meeting** can be found in the minutes which will be circulated with the agenda for the next meeting. In the meantime, details can be obtained by contacting as above.

3. **Recording at Meetings:-**

The Openness of Local Government Bodies Regulations 2014 now allows filming and recording by anyone attending a meeting. This is not within the Council's control.

Some of our meetings are webcast. At the start of the meeting, the Chair will confirm if all or part of the meeting is to be filmed. If you would prefer not to be filmed for the webcast, please make yourself known to the camera operators.

To comply with the Data Protection Act 1998, we require the consent of parents or guardians before filming children or young people. For more information, please speak to the camera operator.

The Council will broadcast the images and sound live via the internet www.bathnes.gov.uk/webcast An archived recording of the proceedings will also be available for viewing after the meeting. The Council may also use the images/sound recordings on its social media site or share with other organisations, such as broadcasters.

4. **Public Speaking at Meetings**

The Council has a scheme to encourage the public to make their views known at meetings. They may make a statement relevant to what the meeting has power to do. They may also present a petition or a deputation on behalf of a group. They may also ask a question to which a written answer will be given. **Advance notice is required not less than two full working days before the meeting. This means that for meetings held on Thursdays notice must be received in Democratic Services by 5.00pm the previous Monday.** Further details of the scheme:

<https://democracy.bathnes.gov.uk/ecCatDisplay.aspx?sch=doc&cat=12942>

5. **Emergency Evacuation Procedure**

When the continuous alarm sounds, you must evacuate the building by one of the designated exits and proceed to the named assembly point. The designated exits are signposted. Arrangements are in place for the safe evacuation of disabled people.

6. **Supplementary information for meetings**

Additional information and Protocols and procedures relating to meetings

<https://democracy.bathnes.gov.uk/ecCatDisplay.aspx?sch=doc&cat=13505>

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A G E N D A

1. EMERGENCY EVACUATION PROCEDURE

The Chair will draw attention to the emergency evacuation procedure as set out under Note 5.

2. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS

3. DECLARATIONS OF INTEREST

At this point in the meeting declarations of interest are received from Members in any of the agenda items under consideration at the meeting. Members are asked to indicate:

- (a) The agenda item number in which they have an interest to declare.
- (b) The nature of their interest.
- (c) Whether their interest is **a disclosable pecuniary interest** or an **other interest**,
(as defined in Part 4.4 Appendix B of the Code of Conduct and Rules for Registration of Interests)

Any Member who needs to clarify any matters relating to the declaration of interests is recommended to seek advice from the Council's Monitoring Officer or a member of his staff before the meeting to expedite dealing with the item during the meeting.

4. TO ANNOUNCE ANY URGENT BUSINESS AGREED BY THE CHAIR

The Chair will announce any items of urgent business.

5. ITEMS FROM THE PUBLIC - TO RECEIVE STATEMENTS, PETITIONS OR QUESTIONS

Clare Minchington has registered to make a statement on the Liveable Neighbourhoods Programme.

6. ITEMS FROM COUNCILLORS AND CO-OPTED AND ADDED MEMBERS

To deal with any petitions, statements or questions from Councillors and, where appropriate, co-opted and added Members.

7. MINUTES: 27TH NOVEMBER 2024 (Pages 7 - 10)

8. SEND COLLABORATION FOR BANES (SAFETY VALVE) - RISK MANAGEMENT UPDATE (Pages 11 - 18)

This report gives an update on the Council's plans to manage the Dedicated Schools Grant (DSG) deficit position and progress being made in relation to the Safety Valve.

This report also forms part of a series of risk management update reports to the Audit Committee to give it assurance on the system of risk management. This specific risk area sits on the Council's Corporate Risk Register and was highlighted as a significant issue on the Council's Annual Governance Statement and as significant on the External Auditor's VFM report in 2024.

9. EXTERNAL AUDIT - UPDATE (Pages 19 - 50)

The External Auditor will update the Committee on their work in relation to their Audit Plan.

10. TREASURY MANAGEMENT STRATEGY STATEMENT 2025/26 (Pages 51 - 82)

Treasury risk management at the Authority is conducted within the framework of the Chartered Institute of Public Finance and Accountancy's Treasury Management in the Public Services: Code of Practice 2021 Edition (the CIPFA Code) which requires the Authority to approve a treasury management strategy before the start of each financial year. This report fulfils the Authority's legal obligation under the Local Government Act 2003 to have regard to the CIPFA Code.

11. INTERNAL AUDIT PLAN 2024/25 UPDATE AND CONSULTATION ON THE DEVELOPMENT OF THE INTERNAL AUDIT PLAN 2025/2026 (Pages 83 - 92)

This report:

1) provides an update on progress in completing the Internal Audit Plan 2024/25 audit reviews (following the Update Report presented to Committee on 25th September 2024).

2) informs the Audit Committee on the methodology to be used to compile and maintain the Internal Audit Plan 2025/26.

3) asks for Committee Member input on Council activities, areas or themes they would like to be considered for inclusion in the Internal Audit Plan 2025/26.

12. ANNUAL GOVERNANCE STATEMENT 2024/2025 (Pages 93 - 112)

The aim of the report is to inform the Committee on the Annual Governance Review process, update on significant issues from last year and enable the Committee to fulfil its responsibilities associated with the publication of the Council's Annual Governance Statement 2024/25.

13. AUDIT COMMITTEE - DRAFT WORKPLAN (Pages 113 - 118)

The draft workplan for the Committee is attached at Appendix 1 for comment.

The Committee Administrator for this meeting is Mark Durnford who can be contacted on 01225 394458.