

Notice of Meeting



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Governance and Ethics Committee

Monday, 20th March, 2023 at 6.30 pm

in the Council Chamber, Council Offices,
Market Street, Newbury

Note: This meeting can be streamed live here: <https://www.westberks.gov.uk/governanceethicscommitteelive>

Date of despatch of Agenda: Friday, 10 March 2023

For further information about this Agenda, or to inspect any background documents referred to in Part I reports, please contact Sadie Owen on 01635 519052
e-mail: Sadie.Owen1@westberks.gov.uk

Further information and Minutes are also available on the Council's website at www.westberks.gov.uk



WestBerkshire
C O U N C I L

Agenda - Governance and Ethics Committee to be held on Monday, 20 March 2023
(continued)

To: Councillors Jeff Cant (Chairman), Jeremy Cottam (Vice-Chairman), Jeff Beck, Rick Jones, Tony Linden, David Marsh, Geoff Mayes, Andy Moore, Biyi Oloko, Simon Carey, Bill Graham and David Southgate

Substitutes: Councillors Adrian Abbs, Owen Jeffery, Alan Law, Steve Masters, Graham Pask and Anne Budd

Agenda

Part I		Page No.
1	Apologies To receive apologies for inability to attend the meeting (if any).	1 - 2
2	Minutes To approve as a correct record the Minutes of the meetings of this Committee held on 20 October 2022 and 16 January 2023.	3 - 10
3	Declarations of Interest To remind Members of the need to record the existence and nature of any personal, disclosable pecuniary or other registrable interests in items on the agenda, in accordance with the Members' Code of Conduct .	11 - 12
4	Forward Plan Purpose: to consider the Forward Plan for the next 12 months.	13 - 14
5	Internal Audit Update Report (GE4322) Purpose: to update the Committee on the status of Internal Audit work as at the end of quarter three of 2022/23.	15 - 32
6	External Audit Plan and Fee Financial Year 2021/22 (GE4310) Purpose: To inform members of the external audit plan for audit of the 2021/22 Statement of Accounts.	33 - 58



Agenda - Governance and Ethics Committee to be held on Monday, 20 March 2023

(continued)

- 7 **Informing the audit risk assessment for West Berkshire Council 2021/22** 59 - 90
- Purpose: the report includes a series of questions on each of these areas and the response we have received from West Berkshire Council's management. The Governance and Ethics Committee should consider whether these responses are consistent with its understanding and whether there are any further comments it wishes to make.
- 8 **Audit Committee Guidance (GE4285)** 91 - 102
- Purpose: the purpose of the report is inform the committee that CIPFA (Chartered Institute of Public Finance & Accountancy) have released recent guidance on the role of audit committees. As this committee is the committee at West Berkshire Council that performs the function of an audit committee it is best placed to consider this report and comment upon it as well as complete the appended self-assessment.
- The report is for the committee to consider and reflect upon the latest guidance and then assess where it complies or does not, and where it wishes to seek any changes, if it wishes to complete a self-assessment, as a result of undertaking the attached self-assessment at a future meeting.
- 9 **Exclusion of Press and Public**
- RECOMMENDATION: That members of the press and public be excluded from the meeting during consideration of the following items as it is likely that there would be disclosure of exempt information of the description contained in the paragraphs of Schedule 12A of the Local Government Act 1972 specified in brackets in the heading of each item.*



Part II

- 10 **Audit Committee Guidance (GE4285) : Part II Appendices** 103 - 170
(Paragraph 3 - information relating to financial/business affairs of particular person)

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Sarah Clarke
Service Director: Strategy and Governance

West Berkshire Council is committed to equality of opportunity. We will treat everyone with respect, regardless of race, disability, gender, age, religion or sexual orientation.

If you require this information in a different format or translation, please contact Sadie Owen on telephone (01635) 519052.

