

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD AT/BY COUNCIL OFFICES,  
BUSHLOE HOUSE, STATION ROAD, WIGSTON, LEICESTERSHIRE, LE18 2DR ON  
WEDNESDAY, 25 JANUARY 2023 COMMENCING AT 6.00 PM**

**PRESENT**

K J Loydall                                  Chair



**Meeting ID: 2282**

**COUNCILLORS**

G A Boulter  
Miss P V Joshi  
D W Loydall  
Dr I K Ridley

**OFFICERS IN ATTENDANCE**

T Bingham                                  Strategic Director / Section 151 Officer  
B Bull                                          Head of Finance / Deputy Section 151 Officer  
A Hunt                                        Democratic & Electoral Services Officer  
R Sohal                                        Finance Manager

**OTHERS IN ATTENDANCE**

P Harvey                                    Grant Thornton LLP  
G Patterson                                Grant Thornton UK LLP  
M Watkins                                  CW Audit Services

**35.        APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillors J Kaufman and Mrs L Kaufman and Mrs S B Morris.

Miss P V Joshi joined at 18:30pm and attended the meeting remotely.

**36.        APPOINTMENT OF SUBSTITUTES**

Councillor Dr I K Ridley substituted for Councillor J Kaufman.

**37.        DECLARATIONS OF INTEREST**

None.

**38.        MINUTES OF THE PREVIOUS MEETING**

By affirmation of the meeting, it was

**UNANIMOUSLY RESOLVED THAT:**

**The minutes of the previous meeting held on 23 November 2022 be taken as read, confirmed and signed.**

**39. ACTION LIST ARISING FROM THE PREVIOUS MEETING**

None.

**40. PETITIONS AND DEPUTATIONS**

None.

**41. DRAFT AUDITORS ANNUAL REPORT 2020/21 AND 2021/22**

The Committee gave consideration to the report and appendix (as set at pages 6 – 36 of the agenda reports pack) which asked the Committee to note the Draft Auditors Annual Report.

By affirmation of the meeting, it was

**UNANIMOUSLY RESOLVED THAT:**

**The Draft Auditors Annual report be noted.**

**42. AUDIT FINDINGS REPORT (2021/22)**

The Committee gave consideration to the report and appendix (as set at pages 37 – 228 of the agenda reports pack) appendix 2 (as set out on pages 3 – 30 of the agenda update pack) which updated Members on the progress of the external audit of the Statement of Accounts 2021/22.

It was moved by the Chair seconded by Councillor G A Boulter and

**UNANIMOUSLY RESOLVED THAT:**

- i) The Statement of Accounts and Annual Governance Statement for the year ended 31 March 2022 (Appendix 1) subject to the outstanding items identified in the External Auditors Audit Findings Report 2021/22 be reviewed and approved;**
- ii) The Accounts and Annual Governance Statement for the year ended 31 March 2022 can be published and the Section 151 Officer be authorised, following consultation with the Chair of the Audit Committee, to make any required final changes to the accounts that may be agreed with Grant Thornton LLP, the Council's External Auditors, in order to comply with the Council's statutory obligations be confirmed; and**
- iii) The Audit Findings report 2021/22 issued by the External Auditors be noted and any recommendations outlined be approved.**

**43. LETTER OF MANAGEMENT REPRESENTATION (2021/22)**

The Committee gave consideration to the report (as set out on pages 229 – 230 of the agenda pack) and appendix (as set out on pages 31 - 35 of the agenda update pack) which presented the Committee with the Letter of Management Representation relating to the external audit of the Statements of Accounts 2021/22 and asked the Committee to seek approval of the Audit Committee for the Section 151 Officer and to sign the Letter of Management Representation.

It was moved by the Chair seconded by Councillor G A Boulter and

**UNANIMOUSLY RESOLVED THAT:**

**The Committee reviews the Letter of Management Representation and gives approval for the Section 151 Officer to sign the letter.**

**44. INTERNAL AUDIT PROGRESS REPORT (2022/23)**

The Committee gave consideration to the report and appendix (as set out on pages 231 – 241 of the agenda pack) which gave an update on Internal Audit's progress on delivering the 2022/23 Audit Plan.

By affirmation of the meeting, it was

**UNANIMOUSLY RESOLVED THAT:**

**The progress made in delivering the 2022/23 Audit Plan be noted.**

**45. STRATEGIC RISK UPDATE (2022/23)**

The Committee gave consideration to the report and appendix (as set out on pages 242 – 252 of the agenda pack) which presented the Strategic Risk Register to Committee for information.

By affirmation of the meeting, it was

**UNANIMOUSLY RESOLVED THAT:**

**The report and Strategic Risk Register (as set out in Appendix 1) be considered.**

**46. RISK MANAGEMENT POLICY**

The Committee gave consideration to the report and appendix (as set out on pages 253 – 271 of the agenda pack) which presented the revised Risk Management Policy for approval by the Audit Committee.

The Chair expressed thanks to the Finance Team and Auditors for their work over the last two years.

It was moved by the Chair seconded by Councillor D W Loydall and

**UNANIMOUSLY RESOLVED THAT:**

**The Risk Management Policy (as set out at Appendix 1) be approved.**

**THE MEETING CLOSED AT 7.30 pm**



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**Chair / Vice-Chair**

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**Wednesday, 19 April 2023**

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