

Audit and Governance Committee

Agenda

Date: Thursday, 8th June, 2023
Time: 2.00 pm
Venue: Committee Suite 1,2 & 3, Westfields, Middlewich Road,
Sandbach CW11 1HZ

The agenda is divided into 2 parts. Part 1 is taken in the presence of the public and press. Part 2 items will be considered in the absence of the public and press for the reasons indicated on the agenda and in the report.

It should be noted that Part 1 items of Cheshire East Council decision-making meetings are audio recorded and the recordings are uploaded to the Council's website.

PART 1 – MATTERS TO BE CONSIDERED WITH THE PUBLIC AND PRESS PRESENT

1. **Apologies for Absence**
2. **Declarations of Interest**

To provide an opportunity for Members and Officers to declare any disclosable pecuniary and non-pecuniary interests in any item on the agenda.

3. **Public Speaking Time/Open Session**

In accordance with paragraphs 2.24 of the Council's Committee Procedure Rules and Appendix on Public Speaking a total period of 15 minutes is allocated for members of the public to put questions to the committee on any matter relating to this agenda. Each member of the public will be allowed up to two minutes each to speak, and the Chair will have discretion to vary this where they consider it appropriate.

Members of the public wishing to speak are required to provide notice of this at least three clear working days' in advance of the meeting and should include the question with that notice.

4. **Minutes of Previous Meeting** (Pages 5 - 14)

For requests for further information

Contact: Jennifer Ashley

Tel: 01270 685705>

E-Mail: jennifer.ashley@cheshireeast.gov.uk with any apologies

To approve as a correct record the minutes of the meeting held on 9 March 2023.

5. **Audit & Governance Action Log** (Pages 15 - 18)

To consider the action log.

6. **External Audit Update**

Verbal update from External Auditors.

7. **CIPFA Review of the Audit and Governance Committee** (Pages 19 - 48)

To consider the attached report.

8. **Draft Pre Audited Statement of Accounts 2022/2023 and Outturn Update 2022/23** (Pages 49 - 68)

To consider a report which provides the pre-audited overview of the Cheshire East Council Outturn for the financial year 2022/23.

9. **Draft Pre Audited Financial Statements - Wholly Owned Companies 2022/23 and Out Turn Update 2022/23** (Pages 69 - 88)

To note that the Council's wholly-owned companies will publish, on their websites, their pre-audit Summary Financial Statements for year ended 31st March 2023.

10. **Land Transactions - Internal Audit Review** (Pages 89 - 110)

To receive the findings of the Internal Audit Review.

11. **Public Interest Report Update - External Auditor Fee Variation Proposal** (Pages 111 - 120)

To note the proposed audit fee variation and to note the process to review fee variations.

12. **Work Programme**

To consider the committee's work programme.

13. **Exclusion of the Press and Public**

The reports relating to the remaining items on the agenda have been withheld from public circulation and deposit pursuant to Section 100(B)(2) of the Local Government Act 1972 on the grounds that the matters may be determined with the press and public excluded.

The Committee may decide that the press and public be excluded from the meeting during consideration of the following items pursuant to Section 100(A)4 of the Local Government Act 1972 on the grounds that they involve the likely disclosure of exempt information as defined in Paragraph 7 of Part 1 of Schedule 12A to the Local Government Act 1972 and public interest would not be served in

publishing the information.

PART 2 - MATTERS TO BE CONSIDERED WITHOUT THE PUBLIC AND PRESS PRESENT

14. **Land Transactions Internal Audit Review** (Pages 121 - 124)

To consider the confidential appendix.

Membership: Councillors Adams, Anderson, Beanland (Chair), K Edwards (Vice Chair), Goldsmith, Heler, Houston, Redstone, Snowball and Mr R Jones.