

AGENDA

Meeting: Audit and Governance Committee

Place: Kennet Room - County Hall, Bythesea Road, Trowbridge, BA14 8JN

Date: Tuesday 23 April 2024

Time: 10.30 am

Please direct any enquiries on this Agenda to Tara Hunt of Democratic Services, County Hall, Bythesea Road, Trowbridge, direct line 01225 718352 or email tara.hunt@wiltshire.gov.uk

Press enquiries to Communications on direct lines 01225 713114/713115.

This Agenda and all the documents referred to within it are available on the Council's website at www.wiltshire.gov.uk

Voting Membership:

Cllr Iain Wallis (Chairman)

Cllr Stuart Wheeler (Vice-Chairman)

Cllr Pauline Church

Cllr Chuck Berry

Cllr Adrian Foster

Cllr Gavin Grant

Cllr Howard Greenman

Cllr George Jeans

Cllr Antonio Piazza

Cllr Pip Ridout

Cllr Martin Smith

Non-Voting Membership:

Cllr Nick Botterill

Cllr Richard Clewer

Andrew Geddes

Jennifer Whitten

Substitutes:

Cllr Liz Alstrom

Cllr Ernie Clark

Cllr Matthew Dean

Cllr Ross Henning

Cllr Jon Hubbard

Cllr Tom Rounds

Cllr Jo Trigg

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Bourne Hill, Salisbury
Monkton Park, Chippenham

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Public Participation

Please see the agenda list on following pages for details of deadlines for submission of questions and statements for this meeting.

For extended details on meeting procedure, submission and scope of questions and other matters, please consult [Part 4 of the council's constitution](#).

The full constitution can be found at [this link](#).

Our privacy policy is found [here](#).

For assistance on these and other matters please contact the officer named above for details

AGENDA

Part I

Items to be considered while the meeting is open to the public

1 **Apologies and Membership**

- a) To receive any apologies or substitutions for the meeting.
- b) To ratify the appointment of two co-opted non-voting members of the Committee.

2 **Minutes of the Previous Meeting** (Pages 7 - 12)

To confirm and sign the minutes of the meeting held on 7 February 2024.

3 **Declarations of Interests**

To receive any declarations of disclosable interests or dispensations granted by the Standards Committee or Monitoring Officer.

4 **Chairman's Announcements**

To receive any further announcements through the Chairman.

5 **Public Participation**

The Council welcomes contributions from members of the public.

Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution.

Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of this agenda no later than 5pm on Tuesday 16 April 2024 in order to be guaranteed of a written response. In order to receive a verbal response questions must be submitted no later than 5pm on Thursday 18 April 2024. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

6 **Internal Audit Annual Opinion** (*Pages 13 - 30*)

To receive the internal audit annual opinion from SWAP.

7 **Internal Audit Approach to Audit Planning** (*Pages 31 - 36*)

To receive the internal audit approach to audit planning from SWAP.

8 **Introduction to New Auditors and External Audit Plans 2023/24** (*Pages 37 - 54*)

To meet the new external auditors (Grant Thornton) and receive the external audit plans 2023/24.

9 **Accounting Policies 2023/24** (*Pages 55 - 74*)

To consider the Accounting Policies for 2023/24.

10 **Policy Updates** (*Pages 75 - 110*)

To consider updates on the following policies:

- Anti-Fraud Corruption and Bribery
- Anti-Tax Evasion
- Anti-Money Laundering

11 **Statement of Accounts 2020/21 and AGS 2020/21 Update** (*Pages 111 - 234*)

To receive an update regarding the Statement of Accounts 2020/21 and the Annual Governance Statement 2020/21.

12 **Annual Update to Full Council** (*Pages 235 - 238*)

To consider a report on drafting an Audit & Governance Committee Annual Update to Full Council.

13 **Forward Work Programme** (*Pages 239 - 240*)

To note the Forward Work Programme

14 **Date of Next Meeting**

To note that the next ordinary meeting of the Committee will be held on 24 July 2024.

An extraordinary meeting of the Committee has been organised for 11 September 2024.

15 **Urgent Items**

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

None