



**Summary of the decisions taken at the meeting of the  
Audit and Governance Committee held on Thursday 28 April 2022**

<b>Agenda Item and Recommendations</b>	<b>Decision</b>
<b>Agenda Item 6 Risk Register Deep Dive - Financial Resilience</b>	<p>RESOLVED: That the Audit and Governance Committee considered this report and determine if any further action is required.</p> <p>The Committee concurred with the view of the S151 officer that this risk is being effectively managed based on the content of the report.</p> <p>REASONS RESOLVED:</p> <ul style="list-style-type: none"><li>• The Audit and Governance Committee have determined that they should take a closer look at risks included in the Corporate Risk Register.</li><li>• This recommendation meets that requirement.</li></ul>
<b>Agenda Item 7 Internal Audit 2021-22 Update Report</b>	<p>RESOLVED: The report was noted.</p> <p>REASONS RESOLVED: The Committee's consideration of this update was needed to ensure the Council complies with the Public Sector Internal Audit Standards and the Accounts and Audit Regulations.</p>
<b>Agenda Item 8 Draft Internal Audit Plan 2022-23</b>	<p>RESOLVED: That the report was noted.</p> <p>REASONS RESOLVED: The Committee's consideration of this update was needed to ensure the Council complies with the Public Sector Internal Audit Standards and the Accounts and Audit Regulations.</p>
<b>Agenda Item 9</b>	<p>RESOLVED:</p>

<p><b>Northamptonshire County Council External Audit Results Report 2020-21</b></p>	<p>A. That the attached draft internal audit plan for 2022-23 was endorsed in order for internal audit resource to begin to be allocated for 2022-23.</p> <p>B. That the Chief Internal Auditor would review the Audit Plan for 2022-23 in consultation with the S151 officer and reports any changes to the plan back to the Audit and Governance Committee at a future meeting.</p> <p><b>REASONS RESOLVED:</b> The Committee’s consideration of the audit plan was needed to ensure the Council complied with the Public Sector Internal Audit Standards and the Accounts and Audit Regulations.</p>
<p><b>Agenda Item 10 Approval of Northamptonshire County Council Statement of Accounts 2020-21</b></p>	<p><b>RESOLVED:</b> The Committee noted and considered the external Audit Results report and recommendations.</p> <p><b>REASONS RESOLVED:</b> The recommendations were necessary to comply with legislation and policies of the Council.</p>
<p><b>Agenda Item 11 Northampton Borough Council External Audit Results Report 2020-21</b></p>	<p><b>RESOLVED:</b> Subject to the auditor’s position as set out in the Audit Results Report and verbal update elsewhere on this agenda it was recommended that the Audit &amp; Governance Committee:</p> <ul style="list-style-type: none"> <li>a) Delegated authority to the Executive Director of Finance and Chair of the Audit &amp; Governance Committee to approve and sign the letter of representation on behalf of the Council at Appendix C as revised by the resolution of outstanding items set out in the Audit Results Report; <b>and</b></li> <li>b) Delegated authority to the Executive Director of Finance and the Chair of Audit &amp; Governance Committee to approve and sign the final Statement of Accounts for the County Council at Appendix B as revised by the resolution of outstanding items set out in the Audit Results Report.</li> </ul>

	<p>REASONS RESOLVED: The recommendations are necessary to comply with legislation and policies of the Council.</p>
<p><b>Agenda Item 12</b> <b>Approval of Northampton Borough Council Statement of Accounts 2020-21</b></p>	<p>RESOLVED: The Committee noted and considered the external Provisional Audit Results report and recommendations.</p> <p>REASONS RESOLVED: The recommendations were necessary to comply with legislation and policies of the Council.</p>
<p><b>Agenda Item 13</b> <b>External Audit (Grant Thornton) Progress Report</b></p>	<p>RESOLVED: The report was noted.</p> <p>REASONS RESOLVED: The Committee's consideration of this update was needed to ensure the committee is informed of external audit progress in the current financial year as well as useful updates from Grant Thornton on relevant topics.</p>
<p><b>Agenda Item 14</b> <b>Strategic Risk Register</b></p>	<p>RESOLVED: The Committee considered the Strategic Risk Register included as Appendix 1. Due to the size and level of detail contained within the Appendix a link was provided to the risk register.</p>
<p><b>Agenda Item 15</b> <b>Work Programme</b></p>	<p>RESOLVED: The Committee considered the work programme.</p>