

Minutes of the **Audit Committee**  
of the **Test Valley Borough Council**  
held in Conference Room 1, Beech Hurst, Weyhill Road, Andover  
on Monday, 19 June 2023 at 5.30 pm

Attendance:

**Councillor C Borg-Neal**  
**(Chairman)**

**Councillor S Hasselmann**  
**(Vice-Chairman)**

Councillor R Hughes  
Councillor I Jeffrey

Councillor M Leech

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**Apologies**

Apologies for absence were received from Councillor Kohli.

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**Public Participation**

No members of the public had registered to speak.

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**Declarations of Interest**

There were no declarations of interest.

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**Urgent Items**

There were no urgent items to be considered.

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**Minutes of the meeting held on 27 March 2023**

**Resolved:**

**That the minutes of the meeting held on 27 March 2023 be confirmed and signed as a correct record.**

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**External Audit Update**

Kelly Gates of Ernst and Young gave an update on the 2021/22 and 2022/23 Audits. She advised that the audit of the 2021/22 accounts had not yet been completed following some updated information around Pension liabilities that the auditors must

take into account. She expected that this would be resolved by the end of the first week in July, following which the 2022/23 audit planning report would be presented at the September Audit Committee.

59 **Internal Audit Annual Report 2022/23 and Progress Report 2023/24 to 31 May 2023**

Consideration was given to a report of the Internal Audit Manager which set out the Internal Audit coverage, findings and performance for audit work undertaken in 2023/24 to 31 May 2023 and gave an assurance opinion on the adequacy and effectiveness of the Council's internal control framework for those areas reviewed. It also provided an opinion on the overall adequacy and effectiveness of the Council's control environment and a summary of the audit work from which the opinion is derived for the financial year ending 31 March 2023.

**Resolved:**

1. **That the Internal Audit Annual Report 2022/23 (shown in Annex 1 to the report), which provides the assurance opinion as at 31 March 2023 on the system of internal control and the overall conclusion on the effectiveness of Internal Audit be endorsed.**
2. **That the Internal Audit Progress report to 31 May 2023 (shown in Annex 2 to the report) be noted.**

60 **Corporate Risk Register - Update on approach**

Consideration was given to a report of the Internal Audit Manager which provided an update on how the Council's corporate risks are being managed and a summary of the key risks contained in the Council's Corporate Risk Register.

**Resolved:**

**That the update on the Council's approach to the management of the Council's key risks, as shown in the draft Corporate Risk Register, be noted.**

61 **Accounting Policies 2022/23**

The Council is required to prepare an Annual Statement of Accounts in accordance with proper accounting practices. The Accounting Policies set out the basis of the figures in the Statement of Accounts and discloses policies that are significant and relevant to the Council.

The report of the Accountancy Manager was presented to ensure compliance with the Audit Committee's responsibility to approve the Accounting Policies and subsequently produced Statement of Accounts each year.

**Resolved:**

**That the Accounting Policies to the Statement of Accounts 2022/23, attached as an Annex to the report, be approved.**

(The meeting terminated at 6.11 pm)