

GATESHEAD METROPOLITAN BOROUGH COUNCIL
AUDIT AND STANDARDS COMMITTEE MEETING

Tuesday, 26 September 2023

PRESENT: Councillor
Councillor(s): Member), R Mullen, R Beadle, L Green,
H Kelly and J McElroy

IN ATTENDANCE: Councillor(s):

APOLOGIES: Councillor(s): L Kirton and Mr Stuart Bell (Independent
Member)

ASC465 MINUTES

The minutes of the last meeting held on the 20th of July 2023 were approved as a correct record, with the amendment that Mr Ian Dormer (Independent member) was present at the meeting on the 20th June but submitted apologies for the meeting on the 20th July.

ASC466 DECLARATIONS OF INTEREST

There were no declarations of interest.

ASC467 OVERSIGHT OF MANAGEMENT PROCESSES 2022/23

The Committee received a report detailing how the Audit and Standards Committee exercises oversight of management processes in certain areas of governance to provide assurance to the external auditors.

The areas of governance under consideration, together with an explanation of how oversight is exercised by the Committee was detailed and attached to the main report at Appendix 1.

RESOLVED: i) That the information be noted

ii) The Committee considered the evidence in Appendix 1 and agreed that on this basis an effective of oversight is in place.

ASC468 ANNUAL GOVERNANCE STATEMENT 2022/23 - INTERNAL AUDIT REVIEW OF MANAGERS' ASSURANCES

The Committee received a report which informed them of the outcome of the work by the Internal Audit and Risk Service in reviewing the assurances provided by Service Directors to inform 2022/23 Annual Governance Statement.

The Audit and Standards Committee agreed on 7 March 2023 an assurance framework which would provide evidence for the completion of the 2022/23 Annual Governance Statement. Assurances from managers on the effectiveness of controls they have in place were a fundamental part of this framework.

The 2022/23 Annual Governance Statement audit was carried out using a theme-based approach across the Council. All Service Directors were required to provide evidence to support their declarations made on the Assurance Statement in response to the following questions:

- A clear up to date business plan is in place which demonstrates alignment to the Council's strategic priorities; and
- Management and staffing structures are clearly defined and responsibilities including job descriptions are clearly established. There is a competent and adequately trained workforce to deliver the objectives and priorities of the Service.

The audit concluded that systems and controls were operating well, and no recommendations have been made.

The overall conclusion of this work is that the systems and processes for the completion of the Managers' Assurance Statements are effective and that they provided a good level of assurance for the 2022/23 Annual Governance Statement.

RESOLVED: That the information be noted.

ASC469 MAZARS EXTERNAL AUDIT PROGRESS REPORT

The Committee received a report updating them on the progress and current findings of the audit of Gateshead's Statement of Accounts 2022/23 by the Council's external auditor Mazars.

The report outlined:

- Audit progress
- Areas outstanding

The report was attached for information at Appendix A.

RESOLVED: That the information be noted.

ASC470 DATE AND TIME OF NEXT MEETING

Tuesday 31st October 2023 at 4pm.

Chair.....