



Dr J Ives
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Date: 27 February 2024

Dear Councillor,

Audit Sub-Committee

A Meeting of the **Audit Sub-Committee** will be held at **Council Chamber**, Civic Offices, Civic Way, Swadlincote on **Wednesday, 06 March 2024** at **16:00**. You are requested to attend.

Yours faithfully,

A handwritten signature in black ink, appearing to read "J Ives".

Chief Executive

Non-Grouped

Councillor A Wheelton (Chair)

Labour Group

Councillor D Shepherd (Vice-Chair) and
Councillors A Jones and A Tilley

Conservative Group

Councillor N Atkin



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AGENDA

Open to Public and Press

- 1** Apologies.
- 2** To receive the Open Minutes of the Meetings held on:

06 December 2023 **4 - 8**
- 3** To note any declarations of interest arising from any items on the Agenda
- 4** To receive any questions by members of the public pursuant to Council Procedure Rule No. 10.
- 5** To receive any questions by Members of the Council pursuant to Council Procedure Rule No. 11.
- 6** INTRODUCTION TO MAZARS LLP **9 - 19**
- 7** ACCOUNTING POLICIES AND MATERIALITY 2023-24 **20 - 37**
- 8** INTERNAL AUDIT PROGRESS REPORT 2023-24 **38 - 57**
- 9** INTERNAL AUDIT PLAN 2024-25 AND AUDIT CHARTER **58 - 72**
- 10** INTERIM VALUE FOR MONEY REPORT 2021-22 AND 2022-23 **73 - 78**
- 11** COMMITTEE WORK PROGRAMME **79 - 80**

Exclusion of the Public and Press:

- 12** The Chairman may therefore move:-
That in accordance with Section 100 (A)(4) of the Local Government Act 1972 (as amended) the press and public be excluded from the remainder of the Meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the

paragraph of Part I of the Schedule 12A of the Act indicated in the header to each report on the Agenda.

- 13** To receive any exempt questions by Members of the Council pursuant to Council Procedure Rule No. 11.