

**MINUTES
AUDIT COMMITTEE**

Tuesday 10 December 2024

Councillor Kyle Robinson-Payne (Chair)

Councillor Sandra Barnes	Councillor Alison Hunt
Councillor Stuart Bestwick	Councillor Ruth Strong
Councillor Helen Greensmith	Jonathan Causton
Councillor Paul Hughes	

Officers in Attendance: T Adams, C Goodall and F Whyley

Guests in Attendance: M Armstrong – BDO (Internal Auditor), M Surridge and Jennifer Norman – Mazars (External Auditors)

21 APOLOGIES FOR ABSENCE

None.

22 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 17 SEPTEMBER 2024

RESOLVED:

That the minutes of the above meeting, having been circulated, be approved as a correct record.

23 DECLARATION OF INTERESTS

None.

24 AUDIT COMPLETION REPORT 2021/22

The Chief Finance and Section 151 Officer gave an overview of a report, informing Members of the key findings arising from Mazars (the Council's external auditors) audit work in respect of 2021/22.

The External Auditor then introduced the report.

RESOLVED to:

- 1) Note the Mazars external audit report for 2021/22.

The Chief Finance and Section 151 Officer then introduced the Annual Governance Statement and Statement of Accounts 2021/22, seeking

approval of the Council's Annual Governance Statement for 2021/22 and the Statement of Accounts for 2021/22.

RESOLVED to:

- 1) Approve the Annual Governance Statement for 2021/22 (Appendix 1);
- 2) Approve the Statement of Accounts for 2021/22 (Appendix 2);
- 3) Note the Narrative Statement on pages 3 to 18 of the Statement of Accounts for 2021/22 (Appendix 2); and
- 4) Agree the letter of Representation (Appendix 3).

25 COMBINED AUDIT STRATEGY MEMORANDUM AND COMPLETION REPORT 2022/23

The Chief Finance and Section 151 Officer gave an overview of a report, prepared by Mazars, the Council's External Auditor, setting out the External Audit Strategy Memorandum for the year ending 31 March 2023 for approval.

The External Auditor then introduced the report.

RESOLVED to:

Approve the Mazars External Audit Strategy for 2022/23 and refer the report to Full Council for information.

The Chief Finance and Section 151 Officer gave an overview of a report, seeking approval of the Council's Annual Governance Statement for 2022/23 and the Statement of Accounts for 2022/23.

RESOLVED to:

- 1) Approve the Annual Governance Statement for 2022/23 (Appendix 1);
- 2) Approve the Statement of Accounts for 2022/23 (Appendix 2);
- 3) Note the Narrative Statement on pages 3 to 18 of the Statement of Accounts for 2022/23 (Appendix 2); and
- 4) Agree the Letter of Representation (Appendix 3).

26 VALUE FOR MONEY AND PROGRESS REPORT

The External Auditor introduced the report.

RESOLVED:

To note the information.

27 ANNUAL GOVERNANCE STATEMENT 2023/24

The Chief Finance and Section 151 Officer introduced a report, informing Members of the proposed Annual Governance Statement 2023/24.

RESOLVED:

To note the draft Annual Governance Statement 2023/24 and provide any comments for inclusion in the final version when presented to the Audit Committee with the Annual Statement of Accounts 2023/24 later in the financial year.

28 INTERNAL AUDIT FOLLOW UP REPORT

The internal auditor introduced a report, summarising the progress of implementation of recommendations from Internal Audit reviews raised and previously reported to the Audit Committee, including some recommendations raised by the Council's previous Internal Auditors.

RESOLVED to:

- 1) Note the implementation of Internal Audit recommendations and the revised due date for incomplete recommendations.

29 INTERNAL AUDIT PROGRESS REPORT

The Internal Auditor gave an overview of the report, summarising the outcome of internal audit activity completed by the BDO Internal Audit Team for the period October to December 2024.

He advised members of an additional recommendation, at the request of the committee, in relation to changes to the internal audit plan. He asked that the committee approve to move the IT disaster recovery review, which was scheduled for quarter 4 of this year, to the following year and bring forward the Parks and Streets Care review, which was in the three-year plan for next year. He added that this would fit alongside the transformation work currently being undertaken by the council and achieve the maximum value out of that review.

He then went on to introduce the report.

RESOLVED to:

- 1) Note the progress of the delivery against the 2024/25 Internal Audit Plan, including the Executive Summary for the following audit report: Cemeteries and Pet Cremation Services.

- 2) To move back the IT disaster and recovery review to the following year and to bring forward the Parks & Street Care review to quarter 4, to fit with the transformation work currently being undertaken by the Council.

30 CORPORATE RISK MANAGEMENT SCORECARD Q2 2024-25

The Deputy Chief Executive and Chief Finance and Section 151 Officer introduced a report, updating members of the Audit Committee on the current level of assurance that can be provided against each corporate risk.

RESOLVED:

To note the current risk level and actions identified within the Corporate Risk Register.

31 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT

None.

The meeting finished at 7.26 pm

Signed by Chair:
Date: