

AUDIT COMMITTEE

MINUTES OF MEETING HELD ON MONDAY, 8 JULY 2024

Present:

Councillor Christine Smith (Chair) (in the Chair)
Councillor David Cheetham (Vice-Chair)

Councillor Alex Dale

Also Present:

D Johnson	Assistant Director - Property, Estates and Assets
J Redfern	Assistant Director of Streetscene
J Dethick	Director of Finance and Resources & (Section 151 Officer)
J Williams	Head of Internal Audit Consortium
J Wells	Corporate Finance Manager / Deputy S151 Officer
L Kerry	Senior Auditor - Internal Audit
T Scott	Governance and Scrutiny Officer
J Collins	Engagement Lead - Mazars

AC/1 Apologies for Absence

/24-

25 Apologies for absence were received from Councillors G Morley and M E Thacker MBE JP.

AC/2 Declarations of Interest

/24-

25 Members were requested to declare the existence and nature of any disclosable pecuniary interest and/or other interest, not already on their register of interest, in any item on the agenda and withdraw from the meeting at the appropriate time.

Councillor Alex Dale advised the Committee of an interest in the Coney Green Business Centre Report in Agenda Item 13 (Internal Audit Progress Report) as a member of the Coney Green Business Centre Board. He indicated he would not participate in any vote on the report.

AC/3 Minutes of Last Meeting

/24-

25 RESOLVED – That the Minutes of the Audit Committee held on 15 April 2024 be approved.

AC/4 External Audit Progress Report

/24-

25 The Engagement Lead – Mazars presented the Council's Audit Progress Report.

Members were informed that the National Audit Office needed to confirm the details of a few areas until the audit certificate could be issued.

RESOLVED – That the update be noted.

AC/5 Internal Audit Consortium Annual Report 2023-24

**/24-
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The Head of the Internal Audit Consortium presented Members with the 2023/24 Internal Audit Consortium Annual Report for the Council, with the purpose of informing Members of the adequacy of the Council's arrangements for governance, risk management and control. The report also enabled the Committee to obtain necessary assurances on the overall arrangements of governance, risk management and control systems.

RESOLVED – That the report be approved.

AC/6 Treasury Management Update - Quarter 4

**/24-
25**

The Director of Finance and Resources presented the Committee with a report updating them on the Treasury Management outturn position for 2023/24.

RESOLVED - That the Committee noted the report concerning the Council's treasury management report for the 2023/24 financial year.

AC/7 Annual Governance Statement and Code of Corporate Governance

**/24-
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The Director of Finance and Resources presented the Committee with a report to provide an opportunity for the Committee to consider the draft Annual Governance Statement for 2023/24, along with the review of the Code of Corporate Governance.

Based on the review of the Governance Framework, it was stated in the draft that the following governance issues would be addressed in 2024/25:

1. Pressure on the Council's Budget
2. Cyber Security
3. Governance for council owned companies

Members referred to the part of the draft Framework which stated "the Regulator of Social Housing is inspecting the Council and its delivery partner Rykneld Homes in May 2024" and asked if this had taken place. The Director of Finance and Resources explained that the full details of the inspection would be reported to Members in time, but confirmed that the Regulator found the arrangements in place to be robust.

Members referred to Cyber Security from the issues to be addressed, and agreed that the Assistant Director for ICT should attend the next Committee meeting to update Members on the work being done at the Council.

RESOLVED –

- (1) That the Committee noted the contents of the draft Annual Governance Statement.
- (2) That the Committee approved the Code of Corporate Governance.

AC/8 Statement of Accounts 2023/24

**/24-
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The Director of Finance and Resources presented a report to note the completion and publication of the draft Statement of Accounts for 2023/24 in line with the statutory deadline.

RESOLVED – That the Committee noted the draft Statement of Accounts for 2023/24.

AC/9 Going Concern 2023/24

**/24-
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The Director of Finance and Resources presented a report to inform the Committee of an assessment of the Council as a ‘going concern’ for the purposes of producing the 2023/24 accounts.

RESOLVED – That the Committee accepted the outcome of the Council’s Section 151 Officer’s assessment of the Council’s ‘going concern’ status for the purpose of preparing the Statement of Accounts for 2023/24.

AC/1 Work Programme 2024-25

**0/24-
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The Director of Finance and Resources presented a report to enable the Audit Committee to approve its first Work Programme for the municipal year 2024/25.

Members wished to make one addition to the draft 2024/25 Work Programme to reflect their earlier discussions about Cyber Security, and add to the 30 September 2024 meeting an invitation to the Assistant Director for ICT to provide an update.

RESOLVED – That the draft Work Programme 2024/25 be approved with one addition about Cyber Security.

AC/1 Urgent Matters (Public)

**1/24-
25**

None.

AC/1 Exclusion of Public

**2/24-
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RESOLVED – That the public be excluded from the meeting during the discussion of the following item of business to avoid the disclosure to them of exempt information as defined in Paragraph 3 Part 1 of Schedule 12A to the Local Government Act 1972, (as amended by the Local Government (Access to Information) (Variation) Order 2006).

AC/1 Internal Audit Progress Report

**3/24-
25**

The Head of the Internal Audit Consortium presented to Members the final progress report in respect of the 2023/24 Internal Audit Plan and progress made to date on the 2024/25 Internal Audit Plan.

The Assistant Director of Streetscene presented the Internal Audit Transport Report, which was an appendix to the Internal Audit Progress Report. Members

were informed that the Transport Report included a list of recommendations following the audit.

The Assistant Director of Property, Estates and Assets presented the Internal Audit Coney Green Business Centre Report, which was also an appendix to the Internal Audit Progress Report, and also included a list of recommendations following the audit.

RESOLVED – That the report was noted.

AC/1 Urgent Matters (Private)

4/24-

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None.

AC/1 Date of Next Meeting

5/24-

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The next meeting of the Audit Committee was scheduled to take place on 30 September 2024 at 3.00 pm.