

**MINUTES OF THE AUDIT & STANDARDS COMMITTEE
HELD ON**

20 November 2024

7.00 - 7.42 pm

PRESENT

Committee Members

Councillor Matthew Saggars (Chair)

Councillor Jodi Dunne

Councillor Michael Garnett

Councillor Michael Houlihan

Councillor Andrew Johnson (as a substitute for Councillor Emma Ghaffari)

Councillor Aiden O'Dell

Councillor Russell Perrin

Officers

Daniel Corney, Assistant Auditor

Natalie Hook, Senior Auditor

Sarah Marsh, Head of Internal Audit

Jacqueline Van Mellaerts, Assistant Director Finance

Nicole Parker, Corporate Support Officer

Also Present

Dean Gibbs, KMPG

28. **APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Laura Kirman, Councillors Emma Ghaffari and Stefan Mullard-Toal. Councillor Andrew Johnson attended as a substitute for Councillor Emma Ghaffari.

29. **DECLARATIONS OF INTEREST**

None.

30. **MINUTES**

RESOLVED that the minutes of the meeting held on 18 September 2024 are agreed as a correct record and signed by the Chair.

31. **MATTERS ARISING**

None.

32. **WRITTEN QUESTIONS AND PETITIONS**

None.

33. **NON CONTENTIOUS BUSINESS**

Dean Gibbs – KMPG, attended the meeting to discuss the 2023/24 accounts and what to expect from the upcoming audit meetings and next steps.

He noted the internal ongoing work that has been undertaken between the council and KPMG and the final report is upcoming. This will be discussed and brought to the February committee when the 2023/24 audit is finalised.

Dean Gibbs and his team are happy to meet outside of the meeting to offer support to members if they have any questions and concerns.

34. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

A meeting for 11 December 2024 has been added to the workplan for receipt of the audited accounts.

Councillor Matthew Siggers noted at the Audit and Standards Committee on the 5 October 2022 the 2018/2019 accounts had been pre-signed whilst awaiting the infrastructure assessment from BDO. These would be read at the next meeting before discussing the 2023/2024 accounts in February 2025. Jacqueline Van Mellaerts – Assistant Director Finance, advised a pre-briefing will possibly be arranged to have a run through this and what to expect. Jacqueline Van Mellaerts also advised whilst awaiting for further information the report titles on the workplan may slightly change but this would be finalised for the next agenda.

RESOLVED that the work plan is noted.

35. **PERIOD 8 INTERNAL AUDIT ACTIVITY REPORT 2024/25**

Sarah Marsh presented the internal audit activity report.

Members and Officers discussed the internal audit activity report and the internal audit charter separately and questioned officers on them.

Councillor Russell Perrin asked why the process had slipped in reference to the general ledger lapsing into moderate assurance, due to the control process. Jacqueline Van Mellaerts advised she is looking into this, and this is something she will update Councillor Russell Perrin and the Committee of the findings once she has reviewed the recommendation prior to its due date.

RESOLVED that the Committee

A The Committee reviewed the outcomes of the work of the internal audit service for the period October to November 2024 and identified any issues for further consideration.

B The Committee approved the Internal Audit Charter

36. **RISK MANAGEMENT PROGRESS REPORT**

Jacqui Van Mellaerts – Assistant Director Finance presented the risk management report.

RESOLVED that the Committee noted the report.

37. **REFERENCES FROM OTHER COMMITTEES**

None.

38. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE