

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

11 December 2024

7.00 - 8.10 pm

PRESENT

Committee Members

Councillor Dr. Emma Ghaffari (Vice-Chair)
Councillor Jodi Dunne
Councillor Michael Garnett
Councillor Andrew Johnson (as substitute for Councillor Russell Perrin)
Councillor Kay Morrison (as substitute for Councillor Michael Houlihan)
Councillor Stefan Mullard- Toal
Councillor Aiden O'Dell
Councillor Stacy Seales

Officers

Sarah Marsh, Head of Internal Audit
Jacqui Van Mellaerts, Assistant Director Finance
Nicole Parker, Corporate Support Officer

Other Attendees

Ciaran McLaughlin, BDO
Jordan Hearne, BDO

39. **APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Laura Kirkman and Councillors Michael Houlihan and Russell Perrin.

Councillor Kay Morrison attended as a substitute for Councillor Michael Houlihan and Councillor Andrew Johnson attended as a substitute for Councillor Russell Perrin.

40. **DECLARATIONS OF INTEREST**

None.

41. **MINUTES**

RESOLVED that the minutes of the meeting held on 20 November 2024 are agreed as a correct record and signed by the Chair.

42. **MATTERS ARISING**

The Chair congratulated Jacqui Van Mallerts to the appointment of her role as the new Section 151 Officer to the Committee.

43. **WRITTEN QUESTIONS AND PETITIONS**

None.

44. **NON CONTENTIOUS BUSINESS**

The Chair wished to note for the minutes a thank you for Jacqui Van Mellarts and her team for all of their hard work and late evenings in getting these reports and items on the agenda ready for this Audit and Standards Committee.

45. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

RESOLVED that the work plan is noted.

46. **EXTERNAL AUDITORS AUDIT COMPLETION REPORT 2018/19 - 2022/23**

The Committee agreed to take items 8 and 9 together.

The Committee received the External Audit Completion Report for 2018/19 – 2022/23 and the Statement of Accounts 2018/19 – 2022/23.

Whilst the Committee approved of the reports, due to the requirements of the External Audit Back Stop dates. Members wanted it noted that they were not happy about the decision.

RESOLVED that the Committee:

A That in respect of the 2018/19 Statement of Accounts and the associated Updated External Auditor's Audit Completion Report for the year ended 31 March 2019:

- i) Considered and noted the contents of the External Auditors Updated Completion report as set out in Appendix A to the report.
- ii) Authorised the Assistant Director - Finance and Section 151 Officer and the Audit and Standards Committee Chair to sign the management representation letter included in Appendix A to the report.
- iii) Approved for publication the audited Statement of Accounts for 2018/19 as attached in Appendix B to the report.

B That in respect of the 2019/20 Statement of Accounts and the associated External Auditor's Audit Completion Report for the year ended 31 March 2020:

- i) Considered and noted the contents of the External Auditors Completion report as set out in Appendix C to the report.
- ii) Authorised the Assistant Director - Finance and Section 151 Officer and the Audit and Standards Committee Chair to sign the management representation letter included in Appendix C to the report.
- iii) Approved for publication the audited Statement of Accounts for 2019/20 as attached in Appendix D to the report.

C That in respect of the 2020/21 Statement of Accounts and the associated External Auditor's Audit Planning and Completion Report for the year ended 31 March 2021:

- i) Considered and noted the contents of the External Auditors Planning and Completion report as set out in Appendix E to the report.
- ii) Authorised the Assistant Director - Finance and Section 151 Officer and the Audit and Standards Committee Chair to sign the management representation letter included in Appendix E to the report.
- iii) Approved for publication the audited Statement of Accounts for 2020/21 as attached in Appendix F to the report.

D That in respect of the 2021/22 Statement of Accounts and the associated External Auditor's Audit Planning and Completion Report for the year ended 31 March 2022:

- i) Considered and noted the contents of the External Auditors Planning and Completion report as set out in Appendix G to the report.
- ii) Authorised the Assistant Director - Finance and Section 151 Officer and the Audit and Standards Committee Chair to sign the management representation letter included in Appendix G to the report.
- iii) Approved for publication the audited Statement of Accounts for 2021/22 as attached in Appendix H to the report.

E That in respect of the 2022/23 Statement of Accounts and the associated External Auditor's Audit Planning and Completion Report for the year ended 31 March 2023:

- i) Considered and noted the contents of the External Auditors Planning and Completion report as set out in Appendix I to the report.
- ii) Authorised the Assistant Director - Finance and Section 151 Officer and the Audit and Standards Committee Chair to sign the management representation letter included in Appendix I to the report.
- iii) Approved for publication the audited Statement of Accounts for 2022/23 as attached in Appendix J to the report.

F That the Audit Committee considered and noted the contents of the Auditor's Annual Report for the years ended 31 March 2019, 31 March 2020, 31 March 2021, 31 March 2022 and 31 March 2023 as set out in Appendix K to the report.

47. **REFERENCES FROM OTHER COMMITTEES**

None.

48. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE