

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

26 February 2025

7.00 - 8.17 pm

### **PRESENT**

#### **Committee Members**

Councillor Matthew Saggars (Chair)  
Councillor Dr. Emma Ghaffari (Vice-Chair)  
Councillor Jodi Dunne  
Councillor Michael Garnett  
Councillor Stefan Mullard- Toal  
Councillor Russell Perrin  
Councillor James Griggs (as substitute for Councillor Michael Houlihan)  
Councillor Kay Morrison (as substitute for Councillor Aiden O'Dell)

#### **Officers**

Hannah Marriott, Senior Executive Officer  
Natalie Hook, Senior Auditor  
Sarah Marsh, Head of Internal Audit  
Jacqui Van Mellaerts, Assistant Director - Finance  
Curtis Painter, Customer Advisor

#### **Other Attendees**

Dean Gibbs, KPMG (attending virtually)

#### **49. APOLOGIES FOR ABSENCE AND SUBSTITUTIONS**

Apologies for absence were received from Councillor Michael Houlihan, Councillor Aiden O'Dell and Laura Kirman. Councillor James Griggs attended as a substitute for Councillor Michael Houlihan and Councillor Kay Morrison attended as a substitute for Councillor Aiden O'Dell.

#### **50. DECLARATIONS OF INTEREST**

None.

#### **51. MINUTES**

**RESOLVED** that the minutes of the meeting held on 11 December 2024 are agreed as a correct record and signed by the Chair.

#### **52. MATTERS ARISING**

The Chair of the Committee reminded all committee members and officers to use their microphones during the meeting as the external auditor, Dean Gibbs, was attending virtually.

53. **WRITTEN QUESTIONS AND PETITIONS**

None.

54. **NON CONTENTIOUS BUSINESS**

None.

55. **STATEMENT OF ACCOUNTS 2023/24**

The Committee received the Statements of Accounts for 2023/24, the External Audit Year End Update Report and the Management Representation Letter.

The Committee noted that, in-line with the backstops dates previously discussed, the Council's External Auditor had substantially completed their necessary audit work associated with 2023/24 accounts. It was also noted that the External Auditor intended to issue a disclaimer opinion but that this will not meet the backstop date of 28 February 2025, due to a number of outstanding matters explained in the report. It was expected that the opinion should be issued by the end of March / beginning of April 2025.

**RESOLVED** that:

**A** In respect of the 2023/24 Statement of Accounts and the associated External Auditor's Audit Update Report for the year ended 31 March 2024:

- i) Considers and notes the contents of the External Auditors year end update report as set out in Appendix A.
- ii) Subject to A(i) above, authorises the Assistant Director - Finance and Section 151 Officer and Chair of Audit and Standards Committee to sign the management representation letter included in Appendix B.
- iii) Subject to A(i) and A(ii) above, approves the Statement of Accounts for 2023/24 as attached in Appendix C.

**B** Delegated authority is given to the Section 151 Officer in consultation with the Chair of Audit and Standards Committee to make non material amendments to the Statement of Accounts 2023/24 following completion of the External Audit.

**C** There would be an additional meeting of the Committee once the disclaimer opinion had been issued.

56. **EXTERNAL AUDITORS AUDIT COMPLETION REPORT 2023/24**

The External Auditors Audit Completion Report 2023/24 was discussed and agreed during Item 7.

57. **INTERNAL AUDIT STRATEGY AND PLAN 2025/26**

The Committee received the Internal Audit Strategy and Plan for 2025/26.

**RESOLVED** that:

**A** The effectiveness and contribution of the Internal Audit Strategy and Plan within the Council's assurance framework be considered;

**B** The Committee approves the Internal Audit Strategy and Plan for 2025/26.

58. **PERIOD 11 INTERNAL AUDIT ACTIVITY REPORT 2024/25**

The Committee received the Period 11 Internal Audit Activity Report for 2024/25.

Councillor Stefan Mullard-Toal proposed (seconded by Councillor Jodi Dunne) that the lead officers for overdue outstanding items on the Internal Audit Recommendation Tracker should be invited to the next Committee meeting in June 2025.

**RESOLVED** that:

**A** The Committee reviews the outcomes of the work of the Internal Audit service for the period December 2024 to February 2025 and identifies any issues for further consideration.

**B** The lead officers for overdue outstanding items on the Internal Audit Recommendation Tracker to be invited to the next meeting of the Audit and Standards Committee.

59. **RISK MANAGEMENT PROGRESS REPORT**

The Committee received the Risk Management Report.

**RESOLVED** that the committee notes the current strategic risk register for the council's operations included in Appendix A.

60. **COMMITTEE WORK PLAN**

The Committee received its current work plan.

The Committee noted that it would receive its work plan for 2025/26 at the meeting in June 2025.

**RESOLVED** that the work plan is noted.

61. **REFERENCES FROM OTHER COMMITTEES**

The Chair advised the Committee that there had been a suggestion that the key performance indicators, strategic risks and financial balances may come to the Audit and Standards Committee instead of the Scrutiny Committee in the future. Alternatively, the information may go to a new joint working group. The Chair confirmed that a wider discussion on this would be needed and he would report back to the Committee.

62. **MATTERS OF URGENT BUSINESS**

None.

CHAIR OF THE COMMITTEE