

AUDIT SCRUTINY COMMITTEE

22 MARCH 2024

Present:

Councillors Morgan (Chair), Purser, Radford, Jeffries and Ryan

Apologies:

Councillors Jackman, Thorne and Williams

Officers in Attendance:

Martin Flitcroft, Chief Finance Officer & Head of Corporate Services

Sue Heath, Audit Manager

Christopher Morgan, Trainee Democratic Services Officer

Julie Masci, External Auditor

Pete Barber, External Auditor

1. MINUTES OF THE PREVIOUS MEETING

It was proposed by Cllr Morgan and seconded by Cllr Radford that the minutes of the previous meeting be agreed as a correct record and signed by the chair.

Resolved

That the minutes of the previous meeting be agreed as a correct record and signed by the Chair.

2. DECLARATIONS OF INTEREST.

None

3. PUBLIC QUESTIONS (IF ANY)

None

4. MEMBERS QUESTIONS (IF ANY)

None

5. GRANT THORNTON

a) 2020-21 Audit Findings Report

The External Audit Manager introduced the item to the Committee. The Committee were informed on the asset valuations as well as issuing a disclaimer over problems with verification of these figures, the effect of sickness absence, and that the disclaimer wasn't discussed earlier due to wider national issues.

Resolved

That the report be noted

b) **2020-21 Letter of Representation**

The External Audit Manager introduced the item to the Committee.

Resolved

That the report be noted

6. 2021-22 AND 2022-23 JOINT AUDITORS ANNUAL REPORT

The External Audit Manager introduced the item to the Committee.

The Committee were informed that the Audit covered financial sustainability, governance, and value for money. No statutory recommendations were required, there were 2 governance recommendations in relation to financial statements, the capacity in finance, and a new finance system as part of digital transformation were also discussed. The Committee noted that the second recommendation related to members behaviour.

It was proposed by Cllr Morgan and seconded by Cllr Radford that the Committee recommend the Joint Auditors Annual Report to Full Council for approval.

Resolved

That the Committee recommend the Joint Auditors Annual Report to Full Council for approval.

7. 2021-22 AND 2022-23 BACKSTOP LETTER

The External Audit Manager introduced the item to the Committee. It was noted that the audit team had been working hard to deal with the workload.

Resolved

That the report be noted

8. 2023-24 EXTERNAL AUDIT PLAN

The External Audit Manager introduced the item to the Committee. He informed the committee about the short time frame for the work, the increase in fees in the previous year, and the role of PSAA in ensuring timely delivery.

Resolved

That the Committee note the report.

a) **Audit Opinion**

9. FINANCIAL WAIVERS

The Audit Manager introduced the item to the Committee. She explained the process for financial waivers where urgent action was required such as the collapsed wall.

Resolved

That the report be noted.

10. FINAL ACCOUNTS 2020-21

It was proposed by Cllr Morgan and seconded by Cllr Radford that the Committee recommend the updated statement of accounts 2020/21 and updated Annual Governance Statement for approval to Council.

Resolved

That the Committee recommend the updated statement of accounts 2020/21 and updated Annual Governance Statement to Full Council for approval.

11. NOTICES OF MOTION - WEBCASTING

The Committee considered that a decision on the motion did not fall into their terms of reference and would be more appropriately decided elsewhere. It was suggested that decision could be deferred until after the current contract is complete.

It was proposed by Cllr Purser and seconded by Cllr Radford that the motion report be sent to the Overview and Scrutiny Committee for consideration.

RESOLVED

That the motion report be sent to the Overview and Scrutiny Committee for consideration.

12. INTERNAL AUDIT PROGRESS REPORT

The Audit Manager introduced the item to the Committee.

The Committee noted the audit progress of various projects. All but one project received an audit opinion of good. One audit rated excellent had just been out of time for inclusion in this report. The Committee considered that it would be useful for the Audit Scrutiny Committee to receive an update on progress with recommendations from the audit of Housing Health and Safety, from the responsible officer.

Resolved

That the report be noted.

The meeting commenced at 10.00 am and finished at 11.36 am.

Cllr Sally Morgan
Chair