



MINUTES OF A MEETING OF THE AUDIT AND GOVERNANCE COMMITTEE HELD ON 13th NOVEMBER 2024

PRESENT: Councillor C Adams (Chair), Councillors S Doyle, C Bain, M Couchman, P Turner and A Wells (Vice-Chair)

Officers Joanne Goodfellow (Interim Executive Director Finance and Deputy Section 151 Officer), Zoe Wolicki (Assistant Director People), Joanne Sands (Assistant Director Partnerships), Nicola Hesketh (Monitoring Officer), Tracey Pointon (Legal Admin & Democratic Services Manager) and Laura Sandland (Democratic and Executive Support Officer)

Visitors Bethany Hincks (Azets) and Laura Hinsley (Azets)

24 APOLOGIES FOR ABSENCE

Apologies were received from Councillor J Wadrup

25 DECLARATIONS OF INTEREST

There were no declarations of Interest.

26 MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 25th September 2024 were approved and signed as a correct record.

(Moved by Councillor S Doyle and seconded by Councillor M Couchman)

27 AUDIT FINDINGS REPORT AND MANAGEMENT REPRESENTATION LETTER

The Audit Findings Report and Management Representation Letter were presented by Laura Hinsley Bethany Hincks & from the External Auditors.

The Auditors updated the committee on the following:

- In October the Auditors became aware of a conflict of interest that has the potential to impair independence as external auditors, consulted with regulators and consensus has been reached that we need to resign as external auditors following the completion of the 23/24 audit. The Chief Executive & S151 officer have agreed that they consider the auditors to be independent for 23/24 and Councillors also agreed in the meeting.

Members sought clarity on the following:

- £955,000 in the financial statements which belong to parks and assets that have not been identified for many years following this audit have you asked for that to be looked at and balanced so that next time around we do know where that comes from?
 - we could provide a list of the parks and all the other plots of land, what we couldn't give is a breakdown of that £955k to individual assets. We are working to getting a breakdown that provides a split of the overall value. Assets are confident that they can point out where all those assets are and all those plots of land are on the mapping system and making sure we've got that complete list and we can identify the individual parts of land and say exactly where that is and what the value of that is individually
- Management was unable to provide evidence of the £242,000 pounds of a section 106 Grant now it says that the balances relate to a pre 1997 receipts and we are now including planning permission and references to the GL account and codes and they should not happen in the future, should not or will not?
 - Because of the system used was replaced and due to the way it was coded on the ledger previously we don't have an audit trail to actually go back to say we know this amount came from a particular development. The code description now includes the planning permission reference so it's easier to tie back

Resolved that the Committee

approved the Audit Findings Report and approved the Management Representation Letter.

(Moved by Councillor C Bain and seconded by Councillor P Turner)

28 OUTSTANDING AUDIT RECOMMENDATIONS

Report of the Audit Manager to provide the Committee with an overview concerning the currently outstanding and overdue audit recommendations

Following discussions on the outstanding high priority risks in the report the following motion was moved

That Officers responsible for any overdue high priority risks are invited to assist the committee in understanding the issues affecting progress and also for the Committee to be able to work together in a closer way to reach a resolution as quickly as possible

(Moved by Councillor S Doyle and seconded by Councillor M Couchman)

This recommendation was approved

Resolved that the committee:

Noted the report and provides observations on the content;

Noted that a further report providing details of progress to date and a planned completion date for each of the outstanding recommendations is brought to the next committee meeting.

(Moved by Councillor A Wells and seconded by Councillor S Doyle)

29 COUNTER FRAUD UPDATE

Report of the Audit Manager to provide members with:

- An update of counter fraud work completed this financial year, including an updated fraud action and fraud risk register;
- A refreshed and updated Counter Fraud & Corruption Strategy;
- A refreshed and updated Whistleblowing Policy; and
- A refreshed and updated Anti Money Laundering Policy

Resolved that the Committee

1. Endorse this update report including the updated fraud action plan at Appendix 1 and the fraud risk register at Appendix 2
2. Endorse the refreshed Counter Fraud & Corruption Policy Strategy at Appendix 3.
3. Endorse the refreshed Whistleblowing Policy at Appendix 4
4. Endorse the refreshed Anti Money Laundering Policy at Appendix 5.

(Moved by Councillor P Turner and seconded by Councillor C Bain)

30 INTERNAL AUDIT QUARTERLY PROGRESS REPORT - Q2 2024/25

Report of the Audit Manager to provide Audit & Governance Committee with internal audit's progress report for the period to 30th September 2024.

Resolved that the Committee:

Approved the Internal Audit's Quarterly Progress Report (Q2)

(Moved by Councillor C Bain seconded by Councillor S Doyle)

31 ANNUAL STATEMENT OF ACCOUNTS

Report of The Interim Executive Director Finance to approve the Statement of Accounts (the Statement) for the financial year ended 31st March 2024 following completion of the external audit.

Resolved that Committee:

1. approved the Annual Statement of Accounts 2023/24;
2. delegated authority to the Chair of the Audit and Governance Committee in conjunction with the S151 Officer to approve any changes and re-sign the accounts, if necessary, once the audit is concluded by the external auditors.

(Moved by Councillor M Couchman and seconded by Councillor C Bain)

32 RISK MANAGEMENT QUARTERLY UPDATE QTR.2 2024/25

Report of The Assistant Director Finance to report on the Risk Management process and progress for Quarter 2 of the 2024/25 financial year.

Resolved that the Committee:

Endorsed the Corporate Risk Register

(Moved by Councillor S Doyle and seconded by Councillor M Couchman)

33 FINANCIAL WAIVERS TO 30TH SEPTEMBER 2024

Councillor Doyle left the meeting at 19.10 and did not vote on this item.

Report of the Interim Executive Director Finance for the Audit & Governance Committee to note the waivers to the Council's procurement processes as set out in Financial Guidance for the period 1st July to 30th September 2024, for the reasons as set out, and to advise if any further information is required.

Resolved that the Committee:

note the waivers approved to the procurement processes as set out in the Council's Financial Guidance.

(Moved by Councillor A Wells and seconded by Councillor M Couchman)

34 MEMBER ENQUIRIES UPDATE

Report of the Leader of the Council / Monitoring Officer, this report provides an overview of member enquiries received by the Information Governance team for the period 1 April 2024 – 30 September 2024. It aims to update members on the member enquiry process, the types of enquiries received, the response times and the future developments identified to improve the process.

Members sought clarity on the following:

Street scene have suggested we should report any tree issues or green space through the website – Yes that is correct goes straight through to the team. If it comes through members enquiries we would also report to the website

5 working days is too long for a response – this is to acknowledge the enquiry and we can look to making this shorter.

Housing Repairs/Streetscene do you have any data to suggest they have gone up or down. Now we have the information we can look at trends.

Is there a way of recording enquiries that go to Staffordshire County Council as these are most enquiries Cllrs get. – We can look at this going forward.

We as Cllrs don't get notified when an issue as been resolved can this be looked at going forward - One of the one of the things being looked at is a live system where you can actually see what's happening and it could be updated live even if you're waiting for information

Resolved that the Committee:

1. Endorsed the contents of the report

2. Approved the activities detailed in the future developments section of this report for implementation.

(Moved by Councillor C Bain and seconded by Councillor M Couchman)

35 AUDIT AND GOVERNANCE COMMITTEE TIMETABLE

The Committee reviewed the timetable there were no changes. Azets to email with date for future report

Chair