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## AUDIT COMMITTEE

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**Monday, 24th February, 2025**

**Present:** Councillor Bernard Dawson MBE (in the Chair), Councillors Ethan Rawcliffe (Vice Chair), Vanessa Alexander, Peter Edwards, Danny Cassidy, Heather Anderson and Kimberley Whitehead

**Apologies** Councillor Heather Anderson

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**345 Apologies for Absence, Declarations of Interest, Dispensations and Substitutions**

Councillor Heather Anderson sent Apologies and Councillor Kimberley Whitehead Substituted.

**346 Minutes of the Last Meeting**

The minutes of the last Audit Committee held on the 9<sup>th</sup> of December 2024 were submitted for approval as a correct record.

**Resolved – That the minutes be received and approved as a correct record.**

**347 Audit Plan Progress Report**

Mr Mark Beard Head of Audit & Investigations gave an update on the Audit position for the period December 2024 to February 2025.

Mr Beard informed the committee that the prediction of out-turn for 2024/25 of 89.79% is likely to be higher due to high levels of staff leave taken in November.

Mr Beard highlighted 5 areas in the report:

    Insurance Arrangements:- Substantial Assurance

    1 Action was agreed upon to address the uncertainty around accurate information being provided by Heads of Service.

    Rent Reviews:- Substantial Assurance

    2 Actions were agreed upon to address highlighted weaknesses and inconsistent applications of controls.

    Environmental Protection:- Substantial Assurance

    2 Actions were agreed upon to address existing strategies and agreements which should be updated as best practice.

    Fleet Management:- Comprehensive Assurance

    No Actions.

    Planning Refunds:- Substantial Assurance

    1 Action was agreed upon to address potential risk within the internal controls.

Members queried if there were any associated time frames linked to the above mentioned actions in the report.

Mr Beard confirmed that time scales are in place and agreed with heads of service but that these time frames will be different for each service according to the severity of the issue and level of risk it creates.

Once the recommended actions have been completed they will then be included in the Audit Follow up Report for the committee to review.

**Resolved – Members noted the report.**

**348 Follow Up Progress Report**

Mr Mark Beard Head of Audit & Investigations gave an update on the Follow-Up report for the period November 2024 to February 2025.

Only one Item was raised in the report which was Business Continuity.

This item has been implemented as per the report.

The committee asked how frequently Business Continuity plans were reviewed.

Mr Beard informed this is done at least once a year if not twice depending on the service.

**Resolved – Members noted the report.**

**349 Audit Plan 2025/2026**

Mr Mark Beard Head of Audit & Investigations presented the Internal Audit Plan for the financial year 2025/2026.

Mr Beard explained that the Internal Audit Plan is the work programme for the team for the year and is monitored on a monthly basis.

This is in line with guidance from both the Chartered Institute of Auditors and the Chartered Institute of Public Finance & Accountancy.

This allows the Head of Audit & Investigations to react to changes and, if necessary, to revise the Audit Plan to incorporate these changes.

Mr Beard highlighted that 6 items had been removed from the Audit Plan due to either the funding scheme having come to an end or the work referenced having been completed.

Similarly 6 items have been added to the plan reflecting new areas of work for the authority or risks within the risk registers. These items have been risk assessed and scored on the 9 point matrix as usual.

Mr Beard discussed the report with the committee and informed of the changes which had been made to the plan from the previous year and the time lines predicated including contingency time to allow for flexibility if any new items are added to the plan throughout the year.

**Resolved – The Audit Committee Approved the Internal Audit Plan for the Financial Year 2025/2026 by unanimous decision.**

**350 Statement of Accounts 2023/2024**

Miss Jody Spencer-Anforth Head of Finance presented the Statement of Accounts 2023/2024 to the committee.

Miss Spencer-Anforth confirmed that the accounts had been prepared in line with the CIPFA code of guidance and following the backstop dates presented in the report.

The statement of accounts for the year 2023/2024 had a deadline of the 28<sup>th</sup> of February 2025.

**Resolved – The Audit Committee voted by unanimous decision to approve the following:**

- 1) Statement of accounts for 2023/2024 and agreed to the Chair of the committee signing the statement of accounts.

**2) The Committee also approved the letter of representation for 2023/2024,**

**351 Update on External Audits**

Miss Jody Spencer-Anforth Head of Finance presented the External Audit Update to the committee.

Miss Spencer-Anforth clarified to the committee that the recommendations and weaknesses highlighted by the external audit reports have been the same for a number of years due to the backlog of accounts.

Miss Spencer-Anforth informed the committee that these items have been worked on over a number of years and we have largely addressed the points raised over the years.

**Resolved – The committee noted the information provided in the reports.**

**352 Application of Accounting Policies**

Miss Jody Spencer-Anforth Head of Finance presented the Accounting policies to be used to prepare the Statement of Accounts 2024/2025.

Miss Spencer-Anforth informed the committee that these principles are largely the same as in previous years but some changes have been made to adhere to new accounting standards in line with the CIPFA Code of Practice update.

**Resolved – The committee noted the policies in Appendix 1.**

**353 External Audit - Annual Report**

Mr Daniel Watson presented the report to the committee and explained that the report is very similar to the last few years report due to the backlog of audits.

The report summarises the work of the External Auditors and the Disclaimed Opinion given to the 2023/2024 accounts.

Mr Watson informed the committee that the weaknesses highlighted have been carried over from previous years and hopefully with the next set of accounts these will be able to be reviewed.

Similarly the Value for Money arrangements weaknesses have been carried through from 2021/2022.

**Resolved – Members noted the report.**

**354 External Audit - Audit Strategy and Completion Report**

Mr Daniel Watson presented the report to the committee and explained how the statutory backstop dates, introduced by the Accounts and Audit (Amendment) Regulations 2024, have impacted the completion of the work done by the external auditors and the reporting consequences.

Mr Watson explained to the committee that due to the backstop arrangements external audit have not been able to complete all of the work necessary to issue a detailed audit plan and provide an opinion on the financial statements.

**Resolved – Members noted the report.**

Signed:.....

Date: .....

Chair of the meeting  
At which the minutes were confirmed