

EAST STAFFORDSHIRE BOROUGH COUNCIL

AUDIT COMMITTEE

Minutes of the Meeting of the Audit Committee held in the Coltman VC Room at the Town Hall, Burton upon Trent on 28th March 2023.

Present:

Councillors E. Barker (Chairman), A. A. Chaudhry, M. Fitzpatrick, S. Gaskin, T. Hadley, P. Hudson, C. Sylvester and Mrs B. Toon.

Officers Present:

The Chief Accountant and the Senior Democratic Services Officer.

Also Present:

R. Deo (C W Audit), M. Watkins (C W Audit) (via Zoom) and A. Smith (Grant Thornton) (via Zoom).

43/23 **DECLARATIONS OF INTEREST**

There were no declarations of interest at the commencement of the meeting.

44/23 **MINUTES**

That the Minutes of the meetings held 9th February 2023 were approved and signed as a correct record.

Voting concerning the above decision was as follows:

Those voting for the motion	Those voting against	Those abstaining
Councillor E Barker		
Councillor A A Chaudhry		
Councillor M Fitzpatrick		
S Gaskin		
T Hadley		
P Hudson		
C Sylvester		
Councillor Mrs B Toon		

45/23 **URGENT BUSINESS**

There was no urgent business submitted to the meeting pursuant to Rule 12.

46/23 **EXTERNAL AUDIT PROGRESS REPORT MARCH 2023**

(Grant Thornton) The representative from Grant Thornton informed Members on the progress in delivering their responsibilities as external auditors. The report circulated with the agenda included a summary of emerging national issues and developments that may be relevant to the local authority. It included a number of challenge question in respect of these emerging issues which the Committee may wish to consider.

It was also reported that they had not completed their work on the financial statements for 2021 – 2022, but the management had now appointed a new valuer to re-perform valuations of the four assets for which they had been unable to obtain sufficient appropriate evidence to confirm the valuations used in the draft financial statements.

A detailed draft plan, setting out the proposed approach to the audit of the Authority 2022/23 financial statements. The deadline for publishing the audited local authority accounts is 30th September for 2022/23 onwards.

An opportunity for questions followed.

Members showed concern that the audit had not been completed on time and asked if the External Auditor was confident that the audit would be completed soon.

Further discussions took place.

NOTED

47/23 INTERNAL AUDIT PROGRESS REPORT 2022/23

(CW Audit) The Internal Auditor gave a report summarising the work of internal audit, outlining the progress against the audit plan, the key findings and conclusions arising from their work, details of planned work and to update the Committee on the progress made in implementing previously agreed recommendations.

An opportunity for questions followed.

NOTED

48/23 INTERNAL AUDIT PLAN 2023/24

The Internal Auditor (C W Audit) gave a short presentation on the internal audit plan reflecting the objectives and priorities, provides assurance and supports improvement, is fully compliant with Public Sector Internal Audit Standards and provides for an annual Head of Internal Audit Opinion. The Internal Auditor are taking a flexible approach and would keep the work plan under review throughout the coming year.

Resolved:

Members agreed to accept the plan.

Voting concerning the above decision was as follows:

Those voting for the motion	Those voting against	Those abstaining
Councillor E Barker		
Councillor A A Chaudhry		
Councillor M Fitzpatrick		
S Gaskin		
T Hadley		
P Hudson		
C Sylvester		
Councillor Mrs B Toon		

49/23 **C W AUDIT MERGER**

The Internal Auditor reported that as from 1st April 2023, C W Audit would merge with 360 Assurance who are an NHS hosted service providing internal audit and counter fraud services to South Yorkshire and the East Midlands. The merge organisation will be known as 360 Assurance. The immediate Council service delivery team will remain the same. The merged organisation would bring opportunities to work with a wider range of specialists and access to a broader client base for best practice suggestions.

NOTED

50/23 **REVENUE AND CAPITAL OUTTURN REPORT 2022/2023 – QUARTER 3**

Members considered the report of the Chief Finance Officer in accord with the Council's financial regulations, presenting the forecast outturn position in relation to the Council's revenue budget, capital programme of expenditure and treasury management activities.

The Chief Accountant gave a short presentation on the third quarterly report in the annual cycle of financial monitoring for the financial year 2022/23.

An opportunity for questions followed.

NOTED

51/23 **QUESTIONS**

There were no questions submitted to the Committee prior to the meeting.

52/22 **DATE OF NEXT MEETING**

Resolved:

To be confirmed.

Chairman