

# **EAST STAFFORDSHIRE BOROUGH COUNCIL**

## **AUDIT COMMITTEE**

Minutes of the Meeting of the Audit Committee held in the Coltman VC Room, Town Hall on Thursday 14<sup>th</sup> March 2024 at 6.30pm.

### **Present:**

Councillors A. Mansfield (Chairman), G. Allen, A. Bailey, M. Huckerby, P. Hudson (via Zoom), S. Sankey, M. Slater

### **Officers Present:**

Lloyd Haynes (Chief Financial s151 Officer), John Teasdale (Head of Legal and Regulatory Services and Monitoring Officer), Mark Rizk (Head of Corporate and Environment Services) and Daniel Caulkett (Democratic Services Officer)

### **Also Present:**

Laura Hinsley (Azets), Tracy Barnard-Ghaut and Ruby Deo (360 Assurance)

An apology for absence was received from: Councillor B. G. Peters

In accordance with rule 7.3; Councillor B. G. Peters had appointed Councillor G. Allen as his substitute.

#### **46/24 DECLARATIONS OF INTEREST**

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

#### **47/24 URGENT BUSINESS**

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

#### **48/24 QUESTIONS FROM MEMBERS OF THE PUBLIC**

There were no questions from members of the public submitted.

#### **49/24 QUESTIONS FROM MEMBERS OF THE COMMITTEE**

There were no questions from members of the Committee submitted.

#### **50/24 PUBLIC MINUTES**

### **Resolved:**

That the Public Minutes of the Meeting held on the 8<sup>th</sup> February 2024 be approved by the Committee 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 A. Mansfield Councillor A. Bailey Councillor M. Huckerby Councillor S. Sankey Councillor M. Slater		Councillor G. Allen Councillor P. Hudson*

\* Attended via Zoom so were not able to vote on this matter

51/24 **INTERNAL AUDIT OUTSTANDING ACTIONS – 2021/22 LEISURE CONTRACT MONITORING AUDIT**

The Head of Corporate and Environment Services confirmed to members the leisure contract was due to be signed imminently.

An opportunity for questions followed.

52/24 **INTERNAL AUDIT OUTSTANDING ACTIONS – 2022/23 COMMERCIAL PROPERTY MANAGEMENT AUDIT**

The Head of Legal and Regulatory Services and Monitoring Officer confirmed to members the outstanding Electrical Safety Certificate had now been received.

An opportunity for questions followed.

At this juncture, the Head of Corporate and Environment Services and Head of Legal and Regulatory Services and Monitoring Officer left the meeting.

53/24 **INTERNAL AUDIT PROGRESS REPORT 2023/24**

The representatives from 360 Assurance provided an oral update, outlining that 58% of actions had been implemented, which has dropped 3% since the last meeting.

An opportunity for questions followed.

Committee requested that the relevant Chief Officer be asked to attend the next Audit Committee meeting to provide an update on the implementation of any outstanding Internal Audit actions relating to (i) 2022/23 Homelessness, and (ii) 2023/24 Stronger Towns Fund.

Committee also requested the agenda for future meetings include an item (where required) to allow members to discuss and consider any Limited Assurance Audit Reports.

**NOTED.**

54/24 **EXTERNAL AUDIT PROGRESS REPORT 2021/22 AND 2022/23**

The Chairman and Chief Financial s151 Officer provided an oral update regarding the 2021/22 and 2022/23 Statement of Accounts.

Committee reiterated its support for the 2021/22 Statement of Accounts to be signed off by the Chairman under delegated authority as agreed at the November 2022 meeting.

An opportunity for questions followed.

**NOTED.**

55/24 **EXTERNAL AUDIT PROGRESS REPORT 2023/24**

The representative from Azets gave a short presentation on their progress in delivering their responsibilities as external auditors for the 2023/24 Statement of Accounts.

An opportunity for questions followed.

**NOTED.**

56/24 **ACCOUNTING POLICIES 2023/24**

The Chief Financial s151 Officer presented the proposed accounting policies for the 2023/24 Statement of Accounts with no changes from existing policies proposed, however a draft policy in relation to the implementation of a new accounting standard – IFRS16 – from 1<sup>st</sup> April 2024 was included for information so that members could understand how the estimated impact of this standard that is required to be included within the 2023/24 accounts was identified.

An opportunity for questions followed.

**NOTED.**

57/24 **DATE OF THE NEXT MEETING**

The next meeting of the Committee is to be confirmed.

**Chairman**