

AUDIT COMMITTEE

Meeting: 18 September 2024
At: 6.00 pm

PRESENT

Councillor Sue Glithero (Chair) in the chair; Councillor Carole McCann (Vice-Chair);
Councillors Jake Austin, Jon Byrne, Alex Wynne and Philip Mills (Co-opted Member).

1. MINUTES

The Minutes (copies of which had been circulated) of the meeting held on 17 July 2024 were approved as a correct record and signed by the Chair.

2. DECLARATIONS OF INTEREST

Councillors and officers were invited to declare any interests they had in any of the items on the agenda for the meeting.

The following interest was declared:-

Officers

| <u>Officer</u> | <u>Interest</u> |
|-----------------|--|
| Jonathan Davies | Any items relating to the Life Leisure CIC as a Director and Chair of the Board of the community interest company. |

3. URGENT DECISIONS

No urgent decisions were reported.

4. PUBLIC QUESTION TIME

Members of the public were invited to put questions to the Chair on any matters within the powers and duties of the Area Committee, subject to the exclusions set out in the Code of Practice.

No public questions were submitted.

5. ANNUAL ANTI-FRAUD BRIBERY AND CORRUPTION REPORT 2023-24

The Interim Section 151 Officer submitted a report (copies of which had been circulated) which provided Audit Committee with details of the work carried out during the past year to minimise the risk of fraud, bribery and corruption occurring in the Council.

The following comments were made/issues raised:

- Members commented that it was good to see the in-depth figures contained in the report and the considerable savings achieved. What was the impact on resources of the self-assessment and was the Council exposed in any areas? Would there be a benefit to a specific team just looking at this area considering the savings are so beneficial?
- How good was the process in relation to sharing information with central government? In response, the Committee was advised that there would be an update on this at the next meeting.
- As the reliance on other departments to send through any concerns is highlighted as an amber issue, what more needs to be done to ensure that those teams know what they need to do and when they need to do it?
- Are there any plans to bring in a dedicated policy relating to gifts and hospitality?
- Was any trend analysis undertaken?
- The Committee raised the issue of whistleblowing and how successful this was? The Committee was advised that whistleblowing was maintained as part of the responsibility of the Monitoring Officer.
- In terms of prevention, how was the loop completed and the findings feedback? How was it ensured that all teams know what the processes are?
- If this is an annual report, members felt it might be useful to look back at self-assessment to see where we have improved or need to improve? How is the self-assessment completed and is it peer reviewed?

RESOLVED – That the report be noted.

6. ANNUAL REPORT OF THE CHAIR OF THE AUDIT COMMITTEE - 2023-24

The Interim Section 151 Officer and the Chair of Audit Committee submitted a report (copies of which had been circulated) which demonstrated how the Audit Committee had fulfilled its terms of reference during the financial year and how it was fully committed to helping to improve the Council's governance and control environments during the year ahead.

The report further outlined how the Committee's activities during the financial year were designed to make a positive contribution to the continual improvement of governance arrangements across the Council, as well as performing the statutory roles as identified in the Constitution.

The following comments were made/issues raised:

- The Chair of Audit Committee wished to express her thanks to all officers of the Council who assisted in the work of the Audit Committee.

RESOLVED – That the report be noted.

7. CIPFA – REVISED CODE OF PRACTICE FOR THE GOVERNANCE OF INTERNAL AUDIT IN UK LOCAL GOVERNMENT

The Interim Section 151 Officer submitted a report (copies of which had been circulated which provided Audit Committee with details of the Revised Code of Practice for the Governance of Internal Audit in UK Local Government.

The following comments were made/issues raised:

- Will a formal impact assessment be completed once all the information is available? In response, the Committee was advised that this would take place as soon as possible.

RESOLVED – That the report be noted.

8. AUDIT STRATEGY MEMORANDUM FOR STOCKPORT METROPOLITAN BOROUGH COUNCIL

The External Auditors, Forvis Mazars, submitted a report (copies of which had been circulated) which updated the Committee on the Audit Strategy Memorandum for the Council.

The following comments were made/issues raised:

- Members asked for clarification on whether the proposed fee for 2023/2024 was double the actual fee of 2022/2023.

RESOLVED – That the report be noted.

The meeting closed at 6.38 pm