

AUDIT COMMITTEE

Meeting: 20 November 2024
At: 6.00 pm

PRESENT

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

Philip Mills (Co-opted Member).

1. MINUTES

The Minutes (copies of which had been circulated) of the meeting held on 18 September 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 interests was declared:-

Personal Interests

Councillor

Interest

Carole McCann	Any items relating to schools as a Governor of Cheadle Catholic Primary School.
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Officers

Officer

Interest

Jonathan Davies	Any items relating to Life Leisure CIC as a Director and Chair of the Board of the community interest company.
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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 Committee, subject to the exclusions set out in the Code of Practice.

No public questions were submitted.

5. 2023/24 STATEMENT OF ACCOUNTS AUDIT UPDATE

The Assistant Director for Finance and Section 151 Officer submitted a report (copies of which had been circulated) which advised the Committee that the council's Section 151 officer was responsible for the preparation of the council's annual Statement of Accounts in accordance with proper practices as set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom (the Code).

The following comments were made/issues raised:

- As the report was not ready yet, Members asked if there would be any effect on anyone else, TLC for example.
- In 2026/2027 and 2027/2028, how realistic was it that the Council would be able to meet the completion date?
- Members queried what the realistic window was for the completion of this year's Statement of Accounts.

RESOLVED – That the report be noted.

6. INTERNAL AUDIT PROGRESS REPORT 2 (JUNE 2024 TO OCTOBER 2024)

A representative of the Assistant Director for Finance and Section 151 Officer submitted a report (copies of which had been circulated) which set out the progress made by internal audit against the Risk Based Internal Audit Plan originally approved by the Audit Committee in March 2024.

The following comments were made/issues raised:

- Members commented that it was good to see the support work provided to work projects across the Council, this obviously adds great value. However, there were a number of deferred audits, some of which were high risk. Many of these are to allow projects to embed. Would it be useful to be part of the embedding? Some were deferred because of resources, and it was queried whether the Audit service was adequately resourced.
- Members commented on the level of scrutiny that was carried out in relation to taxi drivers.

RESOLVED – That the report be noted.

7. ANNUAL GOVERNANCE STATEMENT ACTION PLAN

A representative of the Assistant Director for Finance and Section 151 Officer, submitted a report (copies of which had been circulated) which provided an update on the Annual Governance Statement Action Plan.

The following comments were made/issues raised:

- In relation to transformation, how does the Council ensure that the wider community was engaged and understood the challenges that the council faced in relation to these issues?

- Members asked how consistency across portfolios was ensured.

RESOLVED – That the report be noted.

8. CORPORATE RISK REGISTER 2024/2025 QUARTER 2 UPDATE

A representative of the Assistant Director for Finance and Section 151 Officer submitted a report (copies of which had been circulated) which provided the Audit Committee with an Update to the Corporate Risk Register Quarter 2.

The following comments were made/issues raised:

- Members asked about the impact on social care providers of the National Insurance payments to be paid by employers.
- In relation to children and families and SEND provision, Members asked for more information regarding mitigations in this area. Could the risk be higher than suggested? At what point would OFSTED or the DoE for example, get involved? Members felt that they may need more information around this in the future.
- Is the risk assessment on the climate emergency accurate? Is the risk higher than stated?

RESOLVED – That the report be noted.

9. EXTERNAL AUDIT PROGRESS REPORT

A representative of the External Auditors, Mazars submitted a report (copies of which had been circulated) which provided Audit Committee with information about progress in delivering Mazars' responsibilities as external auditors to the Council.

RESOLVED – That the report be noted.

The meeting closed at 6.59 pm