

# 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 15<sup>th</sup> June 2023.

### **Present:**

Councillors A Mansfield (Chairman), A Bailey, P Hudson, B Peters, S Sankey and M Slater.

### **Officers Present:**

The Interim Chief Financial Officer, the Interim Chief Accountant and the Senior Democratic Services Officer.

### **Also Present:**

R. Deo (360 Assurance).

Apologies for absence were received from Councillors T Hadley and M Huckerby.

### 01/23 **DECLARATIONS OF INTEREST**

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

### 02/23 **MINUTES**

That the Minutes of the meeting held on 28<sup>th</sup> March 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 P Hudson		A Bailey
		A Mansfield
		B P Peters
		S Sankey
		M Slater

### 03/23 **APPOINTMENT OF VICE CHAIRMAN**

#### **Resolved:**

That Councillor A Bailey be appointed vice-chairman for the ensuing year.

### 04/23 **URGENT BUSINESS**

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

05/23 **DRAFT AUDIT COMMITTEE TRAINING PROGRAMME**

A draft training plan was circulated by the Interim Chief Financial Officer prior to the meeting, outlining training suggestions that had been identified based on the planned audit work of the Committee over the course of the financial year.

**Resolved:**

Members accepted the plan.

06/23 **ANNUAL AUDIT REPORT 2021/2022**

The representative from Grant Thornton gave a short presentation on their progress in delivering the annual audit report 2021/2022, which had still not being completed.

An opportunity for questions followed.

**NOTED**

07/23 **INFORMING THE AUDIT RISK ASSESSMENT**

The representative from Grant Thornton gave a short presentation on the report Informing the Audit Risk Assessment. The report outlined the two way communication between East Staffordshire Borough Council's Audit Committee, as those charged with governance. The report also covered some important areas of the auditor risk assessment where they are required to make enquiries of the Audit Committee under auditing standards.

The two way communication assists both the auditor and the Audit Committee in understanding matters relating to the audit and developing a constructive working relationship, and it enables the auditor to obtain information relevant to the audit from the Audit Committee and supports the Audit Committee in fulfilling its responsibilities in relation to the financial reporting process.

**NOTED**

08/23 **EXTERNAL AUDIT PLAN – YEAR ENDING 31<sup>ST</sup> MARCH 2023**

The representative from Grant Thornton gave a short presentation on their progress in delivering their responsibilities as external auditors. She reported on the progress to date, results of their interim audit work and any emerging issues and development.

An opportunity for questions followed.

**NOTED**

9/23 **HEAD OF INTERNAL AUDIT OPINION REPORT 2022/23**

(360 Assurance) The Internal Auditor gave a short presentation on the annual report of Head of Internal Audit Opinion 2022/23 to East Staffordshire Borough Council summarising the activities of Internal Audit for the period 1<sup>st</sup> April 2022 to 31<sup>st</sup> March 2023.

The Public Sector Internal Audit Standards required that the Head of Internal Audit provided a written report to those charged with governance, to support the Annual Governance Statement.

Members considered the opinion, together with management assurances, its own knowledge of the organisation and assurances received throughout the year from other review bodies when producing its Annual Governance Statement. A summary of the work the internal audit performed and delivered against the plan was provided in the report.

An opportunity for questions followed.

**NOTED**

10/23 **REVENUE AND CAPITAL OUTTURN REPORT 2022/2023 – QUARTER 4**

Members considered the report of the Interim Chief Financial 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 Interim Chief Financial Officer gave a short presentation on the fourth and final report in the annual cycle of financial monitoring for the financial year 2022/23.

An opportunity for questions followed.

**NOTED**

11/23 **ANNUAL TREASURY MANAGEMENT REPORT 2022/23**

The Interim Chief Accountant presented the Annual Treasury Management providing a review of treasury activities during the year against the approved Treasury Management Strategy Statement (TMSS).

An opportunity for questions followed.

**Resolved:**

Members reviewed the Annual Treasury Management Report 2022/23 as set out in the Report, and recommended it to full Council.

12/23 **ANNUAL GOVERNANCE STATEMENT 2022/23**

Members were requested to consider the Annual Governance Statement along with the supporting process to ensure they were independently reviewed and approved.

**Resolved:**

That Audit Committee approved the Annual Governance Statement.

Voting concerning the above decision was as follows:

Those voting for the motion	Those voting against	Those abstaining
A Bailey		
P Hudson		
A Mansfield		
B P Peters		

S Sankey		
M Slater		

13/23 **QUESTIONS**

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

14/23 **DATE OF NEXT MEETING**

**Resolved:**

The date of the next meeting is 27<sup>th</sup> September 2023

**Chairman**