

AUDIT AND GOVERNANCE COMMITTEE

Tuesday, 25 February 2025

Attendance:

Councillors
Morris (Chairperson)

Cramoysan
Godfrey

Pinniger
Power

Apologies for Absence:

Councillors Chamberlain

Members in attendance who spoke at the meeting

Councillor Becker (Cabinet Member for Community and Engagement) and
Cutler (Deputy Leader and Cabinet Member for Finance and Performance)

[Video recording of this meeting](#)

1. **APOLOGIES**

Apologies were received from Councillor Chamberlain as noted above.

2. **APPOINTMENT OF VICE-CHAIRPERSON FOR THE MEETING**

RESOLVED:

That, in the absence of Councillor Chamberlain, Councillor Power
be appointed as vice-chairperson for the meeting.

3. **DISCLOSURE OF INTERESTS**

There were no declarations of interest made.

4. **CHAIRPERSON'S ANNOUNCEMENTS**

There were no announcements made.

5. **MINUTES OF THE PREVIOUS MEETING**

RESOLVED:

That the minutes of the previous meeting held 9 January 2025 be
agreed as a correct record.

6. **PUBLIC PARTICIPATION**

There were no members of the public present.

7. **AUDIT RESULTS REPORT 2023-24 (AG154)**
(AG154)

Simon Mathers (EY) introduced the report and responded to Members' questions thereon, including advising that an almost full programme of work had been undertaken on the audit of the 2023/24 accounts and that a disclaimer opinion for the 2023/24 accounts had been issued because of the disclaimer opinion that had been issued for the 2022/23 accounts and its effect on the opening balances for 2023/24. He also explained proposals for further backstop dates in the future. These matters had been reported to previous committee meetings including as part of the Audit Completion report for 2022/23 on 28 November 2024 (AG143 refers).

Members suggested that the format and presentation of the report could be amended to assist with understanding of the results presented. Mr Mathers agreed to give these suggestions further consideration.

The Director (Finance) confirmed that she had worked alongside Mr Mathers to ensure the report was presented accurately and fairly reflected the position of both the council and EY. The audit approach adopted by EY and the use of disclaimed opinions was widespread nationally across all local authorities. It was agreed that a commentary explaining the exceptional circumstances be published alongside the report to aid wider understanding of the situation.

RESOLVED:

1. That the matters presented in the auditor's report (as set out in Appendix 1 of the report) be noted.
2. That the *Letter of Representation* be approved as set out in Appendix 2 of the report.

8. **ANNUAL FINANCIAL REPORT 2023-24 (AG155)**
(AG155)

The Director (Finance) introduced the report and responded to members' questions including confirming that she was content that the statement represented a true and fair view of the council's financial position.

RESOLVED:

1. That the audited Statement of Accounts 2023/24 be approved as set out in Appendix 1 of the report.

2. That the Chair of the Audit & Governance Committee sign the Statement of Responsibilities on page 24 of Appendix 1 of the report to certify the accounts and authorise their issue.

9. **PLANNING FOR AND AUDIT OF THE 24/25 ACCOUNTS (AG156)**
(AG156)

The Senior Technical Account introduced the report and together with the Director (Finance) responded to members' questions on the change to accounting policies relating to the implementation of IFRS 16 Leases.

RESOLVED:

1. That the report be noted in respect of the council's Statement of Accounts for 2024/25.

2. That the changes in accounting policies for the implementation of IFRS 16 Leases be approved.

10. **RISK MANAGEMENT POLICY 2025/26 (AG157)**
(AG157)

The Head of Programme introduced the report, advising that there were no material changes proposed to the policy, risk appetite or process. Paragraph 11.6 summarised the changes since the previous year.

The Head of Programme, Director (Finance), the Senior Programme and Policy Manager together with Councillor Cutler responded to members' questions on the report. The following points were raised for further review by Cabinet:

- a) Consideration about whether to include the requirement for a hot weather plan in Risk CR011;
- b) Consideration about whether the risks relating to Local Government Reorganisation should be included as a new separate risk or as a factor affecting existing risks?

RESOLVED:

That the Cabinet Member for Finance and Performance have regard to the discussion of this committee on the policy and the points outlined above in his presentation of report CAB3500 which would be considered at Cabinet on 13 March 2025.

11. **APPROVAL OF THE INTERNAL AUDIT PLAN AND CHARTER 25-26 (AG159)**
(AG159)

Antony Harvey (SIAP) introduced the report and outlined the reasons for the proposed change in timings, as set out in paragraphs 11.10 to 11.13 of the report.

Mr Harvey and the Director (Finance) responded to members' questions including emphasising that internal audit planning was scheduled on a rolling basis year on year.

RESOLVED:

That delegated authority be granted to the Director (Finance) in consultation with the Chair of the Audit and Governance Committee to endorse the Internal Audit Plan 2025-26 and the Internal Audit Charter 2025-26 prior to formal approval by the Audit and Governance Committee scheduled for 17 July 2025.

12. **EQUALITY, DIVERSITY & INCLUSION (EDI) POLICY FRAMEWORK (AG149)**
(AG149)

The Senior Policy and Programme Manager introduced the report and together with Councillor Becker (who is the lead Cabinet Member for EDI) responded to questions thereon.

In response to members' questions, the wide scope of the protected characteristic relating to disability was explained. In addition, a number of policies would relate to the importance of ensuring no group was excluded due to their inability to access council services digitally.

Councillor Becker asked that Anna Bodman (former Policy and Performance Officer at the council) be thanked for her work on the revised policy. This was agreed.

RESOLVED:

1. That the Equality, Diversity and Inclusion Policy, Strategy and Action Plan 2025-28 be approved as set out in the appendices to the report.

2. That the Equality objectives as set out in paragraph 2 be approved of the Equality, Diversity and Inclusion Strategy 2025-28 (Appendix 2)

13. **Q3 GOVERNANCE MONITORING (AG148)**
(AG148)

The Senior Policy and Programme Manager introduced the report and Antony Harvey (SIAP) introduced Appendix 2.

The Director (Finance) responded to members' questions relating to the disaster recovery incident that occurred on 21 November 2024, a summary of the council's response was included at paragraph 15 of the report. She also responded to questions regarding the council's preparedness in relation to cyber security (paragraph 12.3 of the report).

RESOLVED:

That the content of the report including the progress against the internal audit management actions be noted.

14. **DISPENSATION REQUESTS - FUTURE PROCESS (AG158)**
(AG158)

The Director (Legal) introduced the report and responded to members' questions thereon.

RESOLVED:

That authority be delegated to the Monitoring Officer, following consultation with the Chair of the Audit & Governance Committee to determine dispensations in accordance with the procedure outlined in Appendix 1. This procedure also includes a requirement for the Monitoring Officer to report quarterly to the Audit and Governance Committee, detailing all dispensations granted or refused during the previous quarter.

The meeting commenced at 6.30 pm and concluded at 8.40 pm

Chairperson