

## **AUDIT AND STANDARDS COMMITTEE**

Monday, 3rd February, 2025  
Time of Commencement: 7.00 pm

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<b>Present:</b>	Councillor Paul Waring (Chair)		
Councillors:	Burnett-Faulkner Holland	Whieldon Stubbs	Reece
Apologies:	Councillor(s) Lewis Anthony Harold		Service Director for Legal & Governance - Monitoring Officer
Officers:	Sarah Wilkes		Service Director - Finance / S151 Officer
Also in attendance:	Councillor Stephen Sweeney		Deputy Leader of the Council and Portfolio Holder - Finance, Town Centres and Growth
	Richard Lee Robert Fenton Alex Cannon		External Auditor – KPMG External Auditor – KPMG Internal Auditor – Staffordshire County Council

### 1. **APOLOGIES**

Apologies were shared as listed above.

### 2. **DECLARATIONS OF INTEREST**

There were no declarations of interest stated.

### 3. **MINUTES OF PREVIOUS MEETING**

**Resolved:** That the minutes of the previous meeting held on 4<sup>th</sup> November 2024 be agreed as a true and accurate record.

### 4. **Q3 INTERNAL AUDIT UPDATE 2024-25**

The Internal Auditor presented the Internal Audit report for quarter 3.

Cllr Stubbs asked if the recommendation rated high in table 2.2 of the report meant high risk and if so what that this was about.

The Internal Auditor said this was indeed a high-risk recommendation in relation to debt being written off for the Council Tax without a secondary check including retrospective approval.

**Resolved:** That the progress against the 2024/25 Strategic Internal Audit Plan be noted.

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**5. CORPORATE RISK MANAGEMENT REPORT QUARTER 3 2024-25**

The Service Director for Finance (S151 Officer) presented the Corporate Risk Management Report. Six overdue risk reviews and four risk level increases has been highlighted at the time it was drafted and had since then been addressed.

Two new risks had also been added in relation to civil emergency cyber-attacks as well as chemical, biological and radiological attacks.

- Resolved:**
1. That there were currently 6 risks that were more than 6 months overdue for a review up to end of Q3 2024/25, be noted.
  2. That there had been 4 risk level increases, be noted.
  3. That there had been 2 new risks added, be noted.
  4. That the Corporate Risk Register profile be noted.
  5. That officers be advised of any individual risk profiles that the Committee would like to scrutinise in more details at its next meeting.
  6. That whilst the likelihood of a risk materialising may be mitigated, the likely impacts may not change, be noted.

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**6. EXTERNAL AUDIT FINDINGS REPORT 2023-24**

The External Auditors presented their Annual Report, Year End Report and Value for Money Risk Assessment for the year ended 31<sup>st</sup> March 2024.

Cllr Stubbs thanked the auditors and congratulated officers for their good management of the Council's finances. He also enquired about the risks rated grade 2 and asked for reassurance these would be picked up during the year.

The Service Director for Finance (S151 Officer) responded that two reports were generally issued in relation to pensions, an estimate just before the year end and then the actual report which was produced a couple of months later taking into account what was picked up during that period.

Cllr Whieldon wondered if benchmarking was done against what had been done in the past, comparison with others across the sector and / or nationally.

The External Auditors advised this was done against all three.

The Service Director for Finance (S151 Officer) added that a huge benchmarking exercise had been done three years earlier at the beginning of the One Council Programme against nearest neighbours to compare all of the service areas and a separate exercise has recently been completed regarding fees and charges and

costs associated with those. As the information was not always publicly available, FOI (Freedom of Information) requests had been addressed to other authorities who had asked that data collected as part of the benchmarking be shared in return. This had been produced with the support of the accountant and used to set fees and charges.

The Chair congratulated and thanked everyone involved.

**Resolved:** That the External Auditors' Annual Report, Year End Report and Value for Money Risk Assessment for the year ended 31<sup>st</sup> March 2024 be received.

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7. **WORK PROGRAMME**

**Resolved:** That the work programme be noted.

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8. **URGENT BUSINESS**

There was no urgent business.

**Councillor Paul Waring  
Chair**

Meeting concluded at 7.27 pm