

AUDIT AND STANDARDS COMMITTEE

Monday, 7th April, 2025
Time of Commencement: 7.00 pm

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Present:	Councillor Paul Waring (Chair)		
Councillors:	Burnett-Faulkner Holland	Whieldon Stubbs	Reece
Apologies:	Councillor(s) Lewis		
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 Alex Cannon	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 meeting held on 3rd February 2025 be agreed as a true and accurate record.

4. **EXTERNAL AUDIT PLAN 2024/25 - KPMG**

The External Auditor (KMPG) presented the External Audit Plan and Strategy to be used when performing the Audit for the year 2024-25.

Cllr Whieldon thanked the auditors for the clarity and readability of the report.

Resolved: That the Indicative External Audit Plan & Strategy for the year ended 31 March 2025 be received.

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5. PROPOSED INTERNAL AUDIT STRATEGY & PLAN 2025/26

The Internal Auditor (Staffordshire County Council) presented the Internal Audit Strategy & Plan set to meet the Accounts and Audit Regulations' statutory requirements for an adequate and effective internal audit control.

Cllr Stubbs enquired about audits aimed at supporting to the Council's transition through the local government devolution.

The Internal Auditor responded that key governance audits would be designed including time set aside for developments in relation to the Local Government Reorganization, workforce sustainability, corporate decision making and compliance with the Code of Practice for statutory officers.

Cllr Stubbs asked if this would fit within the regular five days of auditing.

The Internal Auditor advised that time would need to be set aside and some lower risks items may be removed as a consequence.

The Chair welcomed the flexibility suggested.

The Service Director for Finance (S151 Officer) added that the team was very conscious of the Local Government Reorganization and would be following this up closely both for the external and internal audit throughout the next few years.

Cllr Whieldon seconded the Chair in welcoming the flexibility.

- Resolved:**
1. That the Internal Audit Plan for 2025/26 be approved in accordance with the Committee's terms of reference.
 2. That the Committee receive quarterly reports on the delivery of the assignments within the plan and on the implementation of actions arising, be agreed.

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6. INTERNAL AUDIT CHARTER 2025/26

The Internal Auditor presented the report on the Internal Audit Charter now required under the Global Internal Audit Standards in the UK Public Sector to demonstrate that an appropriate standard of audit provision was in place.

- Resolved:**
- That the Internal Audit Charter 2025 which had been revised to take account of the Global Internal Audit Standards in the UK Public Sector which were due to come into effect on 1st April 2025, be endorsed, and that the Chair of the Audit and Standards Committee be authorised to sign the Charter in conjunction with the Chief Audit Executive and Senior Management.

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7. CORPORATE RISK MANAGEMENT REPORT

The Service Director for Finance (S151 Officer) presented the report on the reviewed Risk Management Policy Statement and Risk Management Strategy, both of which

supported the management of the risks identified within the Council. There had been no major changes since the previous versions.

- Resolved:**
1. That the reviewed Risk Management Policy and Strategy for the 2025/26 year be accepted, subject to changes.
 2. That if approved by this Committee, the Chief Executive and Leader would sign the Policy Statement, be noted.
 3. That the Committee own respective responsibility in risk management be noted.

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8. NATIONAL FRAUD INITIATIVE

The Internal Auditor presented the report on the Council's participation in the National Fraud Initiative, a data matching exercise run every two years.

Cllr Stubbs asked if a follow up report was scheduled.

The Internal Auditor confirmed that the results of the data matching exercise would be presented to the Committee.

- Resolved:** That the participation in the National Fraud initiative and preliminary matches be noted.

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9. COUNTER FRAUD ARRANGEMENTS 2025/26

The Service Director for Finance (S151 Officer) presented the report on the Council's Counter Fraud Arrangements for 2025-26. There had been no major changes to the policies since they were last submitted.

Cllr Stubbs asked if there were templates those policies were driven by.

The Service Director for Finance (S151 Officer) advised that there were guidelines set for the code of practice along with various legislations around corporate fraud, which were all taken into consideration when compiling the policies. The team was also working closely with the County Council.

Cllr Whieldon asked if a comparative analysis would be incorporated.

The Service Director for Finance (S151 Officer) responded that the National Fraud Initiative discussed under the previous item would be comparing different organisations and there were other initiatives to prevent fraud in partnership with the County Council in relation to matters such as tax discounts. The systems in place would pick up unusual payment requests and invoices

Cllr Reece wondered if members of staff were receiving specific training around anti-fraud and corruption.

The Service Director for Finance (S151 Officer) said that training had been provided by external providers and the staff was also receiving online mandatory training.

The Internal Auditor referred to the recent Housing Benefits Audit and added that part of that included looking at how staff was trained around fraud, what sort of awareness they had and what kinds of checks they were doing to pick up on fraud.

Cllr Whieldon commented that page 4 of the Anti-Fraud and Anti-Corruption framework provided details of the work environment to be provided to employees which included in-house training covering fraud, fraud detection and fraud prevention.

Resolved: That the following policies, which support the Counter fraud function, be noted:

1. Anti-Fraud and Anti-Corruption Framework;
2. Fraud Response Plan;
3. Whistleblowing Policy;
4. Anti-Money Laundering Policy.

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10. **WORK PROGRAMME**

Cllr Stubbs asked if reports brought to the Committee could be split up so that there were less items to review in one go.

The Service Director for Finance (S151 Officer) advised that this would be difficult given the limited occurrence of meetings held by the Committee.

Cllr Stubbs wondered if there were enough meetings put in the calendar to review policies in a balanced way and if perhaps an additional meeting could be considered for the review of policies.

The Service Director for Finance (S151 Officer) clarified that if there were to be substantial changes to the policies there was a whole week between the publication of the agenda and the meetings for members to review those changes and prepare comments to be discussed with the Committee.

Cllr Holland commented that he would be delighted to come to an extra meeting in March would that be necessary although felt that sufficient time had been given to review the policies.

The Chair suggested that the task was facilitated by the fact that members of the Committee had been there for a while and while a lot of reading was involved other problems would arise from having to fit an additional meeting.

Cllr Whieldon supported the Chair's comments, highlighting that there was a consistency in the Committee membership which helped coping with this busy time of the year when everything is to be reviewed.

Cllr Stubbs responded that having two meetings with one week in between, one for the audit and the other one for policy review may be advantageous.

Cllr Whieldon said it wouldn't be for her.

The Service Director for Finance (S151 Officer) advised that there were already quite a lot of meetings in March to be taken into account if another meeting was to be fitted

in the calendar and asked if sending the papers two weeks in advance to give members more time to review them would be helpful for this particular meeting of the year.

The Chair and Cllr Whieldon welcomed the suggestion.

Resolved: That the work programme be noted.

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11. URGENT BUSINESS

There was no urgent business.

**Councillor Paul Waring
Chair**

Meeting concluded at 7.38 pm