

AUDIT AND STANDARDS COMMITTEE

Monday, 14th July, 2025
Time of Commencement: 7.00 pm

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Present:	Councillor Paul Waring (Chair)	
Councillors:	Holland Whieldon	Stubbs Lewis
Apologies:	Councillor(s) Burnett-Faulkner and Reece	
Substitutes:	Councillor Joel Edgington-Plunkett (In place of Councillor Philip Reece)	
Officers:	Sarah Wilkes	Service Director - Finance / S151 Officer
Also in attendance:	Alex Cannon Dave Fletcher Deborah Harris	Audit Manager The Counter Fraud Manager Chief Internal Auditor
	Councillor Stephen Sweeney	Deputy Leader of the Council and Portfolio Holder - Finance, Town Centres and Growth

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 16th June 2025 be agreed as a true and accurate record.

4. **ANNUAL INTERNAL AUDIT OUTTURN REPORT 2024/25**

The Chief Internal Auditor presented the Internal Audit Outturn Report including core financial systems and assurance reviews as well as how opinions were formulated and the performance was assessed.

The Counter Fraud Manager subsequently went through the fraud and corruption systems in place as detailed in appendix 2.

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Cllr Stubbs expressed his appreciation of the work of officers and asked about the UK Shared Prosperity Fund as well as Civil Contingencies and Business Continuity items in paragraph 2.5 of the covering report.

The Chief Internal Auditor confirmed this would be presented at a future meeting of the Committee once formally agreed upon.

Cllr Whieldon wondered what happened when frauds and errors were identified as part of the internal audit process.

The Counter Fraud Manager advised that these referred to issues such as duplicate invoices, which were usually detected by the system, or incorrect numbering for which the Council would ask for its money back.

In the event of recurring errors such as duplicate expense claims every month an investigation would be initiated to detect fraud and handed over to the Police in coordination with the Service Director for Finance (S151 Officer) as a key witness. Weaknesses thereby identified would also be examined and lead to recommendations to reduce risks going forward.

Resolved: That the outturn report containing the annual internal audit opinion for 2024/25 be received.

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5. TREASURY MANAGEMENT ANNUAL REPORT 2024/25

The Service Director for Finance (S151 Officer) introduced the Treasury Management Annual Report to be presented to full Council at the end of September.

Cllr Stubbs commented on the technical wording of the report which made it difficult for members to understand and express an opinion on.

The Service Director for Finance (S151 Officer) responded that the Council's Treasury Management advisors, Arlingclose Limited, had been asked to simplify the document further to complaints expressed the previous year. Certain facts and details however had to appear in the report.

The Chair asked if officers would perhaps be able to provide an overview of the report and highlight figures specifically relevant to the Council.

The Service Director for Finance (S151 Officer) advised that the Council would be looking into borrowing later in the year and information in simplified terms would be shared with members then.

The Chair suggested a couple of paragraphs in plain English could come as part of the half year report.

The Service Director for Finance (S151 Officer) confirmed this could be included.

Resolved: That the Treasury Management Annual Report for 2024/25 be received ahead of it being reported to Full Council on 24th September 2025.

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6. QUARTER FOUR CORPORATE RISK MANAGEMENT REPORT 2024/25

The Service Director for Legal and Governance (Monitoring Officer) introduced the Corporate Risk Management Report for 2024/25, highlighting that the information used in Appendix A had been updated and reported to Informal Cabinet since the document was drafted and would be reflected in the September report. These related to members development arrangements with bespoke training to be provided to members in partnership with the Centre for Governance and Scrutiny.

Cllr Stubbs said he was pleased to see the Kidsgrove Town Deal on the Risk Register and asked why certain risks had increased, e.g. the Bribery Act.

The Service Director for Legal and Governance (Monitoring Officer) advised that the reasons for the increase would need to be investigated but there were overall no alarm bell in relation to bribery risk mitigation as the Audit Fraud and corruption Outturn Report showed earlier in the discussion.

Cllr Stubbs asked if more information could be provided on the one new risk recorded in relation to the Bribery Act.

The Service Director for Legal and Governance (Monitoring Officer) confirmed the details would be shared with members.

The Chair asked if there were any individual risk profiles members would like to be scrutinised in more details at the next meeting.

Members did not feel that would be necessary.

The Chair wished to conclude by reminding members that whilst the likelihood of a risk materializing may be mitigated the likely impacts may not change.

- Resolved:**
1. That there were currently 1 risk that is more than 6 months overdue for a review up to end of Q4 2024/25, be noted.
 2. That there had been 1 risk level increases, be noted.
 3. That there had been 1 new risk 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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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 7.37 pm