

# **STAFFORDSHIRE MOORLANDS DISTRICT COUNCIL**

## **AUDIT & ACCOUNTS COMMITTEE MEETING**

### **Minutes**

**FRIDAY, 1 DECEMBER 2023**

PRESENT: Councillor M Spooner (Chair)

Councillors J Cox, C Edwards, K Flunder, J Garvey (substitute for Hart), A Parkes and N Yates

IN ATTENDANCE: Councillor C Wood

APOLOGIES: Councillors A Hart, D Proudlove, M Worthington and Mr J Berrisford

21 **MR HARRY MAWDSLEY**

The Chair announced the sad passing of the Council's Independent Person, Mr Harry Mawdsley, who had previously attend meetings of the Committee.

22 **DECLARATIONS OF INTEREST**

There were no declarations of interest made.

23 **MINUTES OF THE PREVIOUS MEETING**

RESOLVED:

That the minutes of the meeting of the Audit & Accounts Committee held on 15 September 2023 be approved as a correct record and signed by the Chair.

24 **AUDIT PLAN**

The External Auditor provided an overview of the Staffordshire Moorlands District Council Audit Plan to the Committee. This included significant audit risks, management controls and data assumptions for values and pensions. It was reported that value for money work had started and would be concluded by the end of 2023. Due to the timing of the issue of the plan, rather than being approved by the Committee, it had been approved by the Council's Chief Financial Officer with the Chair of the Committee.

RESOLVED:

That the report be approved.

25 **AUDIT PROGRESS REPORT AND SECTOR UPDATE**

The report provided the Committee with a update on the progress of the Council's external auditors delivering their responsibilities. The paper also included a summary of emerging national issues and a number of challenge questions in respect of these emerging issues. It was reported that value for money work was in

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progress and was due to be reported at the next meeting with the opinion on the 2022/23 Statement of Accounts. No material issues had been identified to date.

RESOLVED:

That the report be noted.

### **26 TREASURY MANAGEMENT UPDATE**

The purpose of the report was to allow the robust scrutiny of the Council's Treasury Management performance in 2023/24 in compliance with the Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice on Treasury Management and generally accepted good practice.

It was reported that interest rates were not forecasted to increase further and may decrease during the next financial year at the earliest. The Committee discussed the management of the Council's reserves (and the link to the Medium Term Financial Plan), debt timescales, the availability of secure places to invest and the impact on the finances for the Levelling Up Fund project.

RESOLVED:

That the current Treasury Management position as at 31<sup>st</sup> October 2023 be noted.

### **27 RISK MANAGEMENT UPDATE**

The purpose of the report was to enable the Committee to seek assurance as to the adequacy of the Council's Risk Management arrangements in accordance with accepted good practice. Members discussed risks associated with safeguarding and arrangements for building control.

RESOLVED:

That the Council's current risk position and the mitigation / fruition plans summarised within Appendix A (strategic risks), Appendix B (operational risks), Appendix C (project risks) and Appendix D (opportunity risks) of the report be noted.

### **28 INTERNAL AUDIT PROGRESS REPORT**

The Accounts and Audit Regulations 2015 required the Council to "undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance". In accordance with the Public Sector Internal Audit Standards, the Audit Manager must report periodically to the Audit Committee on the internal audit activity's performance relative to its plan.

It was reported that due to staff turnover there may be an impact on the delivery of the audit plan although more audits were usually completed towards the end of the year.

RESOLVED:

That the progress information contained within the report be noted.

29 **WHISTLEBLOWING POLICY**

The *Public Interest Disclosure Act 1998* received the Royal Assent in July 1998 and came into force on 2 July 1999. The Act gave protection to “whistleblowers” that raise concerns about serious fraud or malpractice at their place of work against victimisation or dismissal, provided they have acted in a responsible way in dealing with their concerns. In support of this, the Council actively promoted its Whistleblowing Policy to ensure all relevant parties were aware of it and of how and when to use it.

The Committee discussed the time to acknowledge reports which included time to assess cases. Although 10 working days was referred to this would usually be quicker. The Policy also referred to how councillors may raise any issues to the Council.

RESOLVED:

1. That the Whistleblowing Policy attached at Appendix 1 to the report be approved and adopted.
2. That the activity outlined in the report, aimed at promoting the Whistleblowing Policy within Staffordshire Moorlands District Council be noted.

30 **COUNTER FRAUD & CORRUPTION STRATEGY**

Theft, fraud, corruption and bribery are all criminal offences; the Council was committed to the highest standards of integrity and would not tolerate them in any form. By having an anti fraud and anti corruption framework in place this demonstrated the Council’s zero tolerance to any form of fraudulent activity, it was therefore important that the existing framework was reviewed and updated to take into account new legislation, procedures and best practice.

It was suggested that the Strategy be updated to include reference to public accusations, for example any made via social media, and that members subject to such accusations be given relevant support/advice from the Council’s Monitoring Officer.

RESOLVED:

That the Council’s updated Counter Fraud & Corruption Strategy be approved, subject to an amendment with regards to public accusations against members as set out above.

31 **WORK PROGRAMME**

The Committee was informed that the estimated date to consider the Statement of Accounts may change. Members were encouraged to complete the Knowledge and Skills Framework survey.

RESOLVED:

That the work programme be noted.

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The meeting closed at 11.06 am

\_\_\_\_\_ Chairman \_\_\_\_\_ Date