

Minutes

Audit Committee

Date: 25 October 2024

Time: 10:30

Venue: FSHQ

Present:

Cllr Renshaw (in the chair) Cllrs Buckley, Sutcliffe (as substitute for Cllr Carlisle) and Wood

In Attendance:

Paul Hewitson (Deloitte) Simon Straker (Kirklees Audit) Gareth Mills and Greg Charnley (Grant Thornton)

Apologies:

Cllr Carlisle, Cllr Ahmed and Cllr Parnham.

13.Minutes of last meeting held on 26 July 2024

Resolved

That the Minutes of the meeting held on 26 July 2024 be signed by the Chair as a correct record

14.Matters arising

There were no matters arising.

15.Urgent items

There were no urgent items.

16.Admission of the public

That the public and press be excluded from the meeting during consideration of the item of business specified below as it is likely, in view of the nature of the business to

be transacted or the nature of the proceedings, that if members of the public were present during this item, there would be disclosure to them of exempt information of the descriptions specified.

AGENDA ITEM NO.	TITLE OF REPORT	MINUTE NUMBER (to be added)	Description of exempt information by reference to the paragraph number in Schedule 12a of the Local Government Act 1972
E10	Risk Management and Business Continuity Annual Report	22	Paragraph 3 – financial or business affairs

17. Declarations of interest

There were no declarations of disclosable pecuniary interest in relation to any item of business on the agenda.

18. Abridged Performance Management Report

Consideration was given to a report of the Director of Corporate Services which informed members of the Authority’s performance against Key Performance Indicators where targets are not being achieved during the period 1 April 2024 to 15 September 2024.

Members discussed the high fatality rate and were informed that this was an anomalous year as previous years had consistently lower rates of fatalities. They were also reassured that the police worked closely with the service when looking at the causes of fires.

Resolved

That the report be noted.

19. Internal Audit Quarterly Report

The Chief Finance and Procurement Officer submitted a report which provided a summary of the audit activity for the period July – September 2024.

In the period three audits have been completed; Accounts Payable and Readiness for the Procurement Act 2023, both of which received a substantial assurance opinion and Counter Fraud and Corruption which received adequate assurance. Two Audits are ongoing: National Fraud Initiative 2024/25 and Efficiency & Productivity Plan.

Members challenged the report author regarding chargeable audit days. They noted that the actual figure for 2024/25 seemed a lot less than the previous year and sought confirmation if this saved money. They were informed that -/+10% of fees would be carried into the following year. Some of the audits were rather more time consuming than others.

Resolved

That the report be noted.

20.External Audit Quarterly Update

The External Auditor introduced a report giving the progress made with the 2023/24 audit and the expected timings for each deliverable item.

Members noted the explanation of the backstop being brought forward by 3 months and the position of the 2022/23 Accounts. They sought confirmation of the consequences of this deadline not being met and were informed that this was not an issue in this case.

Members also questioned if Deloitte needed to be paid extra for this additional work and were informed that the intended audit fee would not increase. The members were assured with the audit.

Resolved

That the report be noted.

21.2022/23 Audit Plan

The External Auditor introduced a report giving the progress made with the 2022/23 Audit Plan

Members sought and received confirmation that it was usual for all misstatements in excess of £122k to be reported. They were also informed that any amount below that threshold which needed questioning would be brought to the Authority's attention.

Deloitte advised that they needed to disclose the ISA 260 opinion on the 2022/23 Accounts before 13 December either via an ad hoc meeting or offline. Members sought confirmation that the Authority would receive a refund for any work not carried out and were informed that the Authority had not been charged and the subsequent work would be charged on a quarterly basis.

Resolved

That the report be noted.

22.Risk and Business Continuity Management Annual Report

This item was considered exempt information under Schedule 12A (1) of the Local Government Act 1972 Paragraph 3 – Financial or Business Affairs.

The Director of Corporate Services submitted a report which provided the current Risk Management and Business Continuity arrangements and the work undertaken to ensure effective delivery of the risk and business continuity policies. The report also provided the current Risk Management Matrix for approval.

The chair commented that the report was very thorough.

Resolved

That the report be noted and the Risk Management Matrix be approved.

Chair