

AUDIT AND CORPORATE GOVERNANCE COMMITTEE

Minutes of a meeting held at the Council Offices, Narborough

MONDAY, 25 NOVEMBER 2024

Present:-

Cllr. Mike Shirley (Chairman)
Cllr. Mark Jackson (Vice-Chairman)

Cllr. Alex DeWinter

Cllr. Richard Holdridge

Helen King (Independent
Member)

Officers present:-

Sarah Pennelli	- Executive Director - S.151 Officer
Katie Hollis	- Finance Group Manager
Kerry Beavis	- Shared Service Audit Manager
Nicole Cramp	- Democratic & Scrutiny Services Officer
Bethany Hinks	- Azets External Auditor
Hayley Clark	- Ernst & Young External Auditor

Also in attendance as observers:-

Cllr. Maggie Wright (Deputy Leader and Finance, People & Performance Portfolio
Holder)

Apologies:-

Cllr. Dillan Shikotra and Cllr. Roger Stead

144. DISCLOSURES OF INTEREST

No disclosures were received.

145. MINUTES

The minutes of the meeting held on 9 October 2024, as circulated, were approved and signed as a correct record.

146. COMPLETION REPORT FINANCIAL YEARS 2020/21, 2021/22 AND 2022/23

Considered – Report of the Finance Group Manager.

Helen King (Independent Member) commented she is disappointed that all outstanding accounts are being considered together and hopes that future audit timescales are adhered to.

Cllr. Maggie Wright, Deputy Leader and Finance, People & Performance Portfolio holder also expressed that she is disappointed that the committee has three sets of accounts that are unaudited.

Cllr. Maggie Wright also spoke highly of the Finance team at Blaby District Council who have remained professional and met all required deadlines.

Cllr. Mike Shirley asked Ernst & Young if they agree that they have not satisfied their contractual obligations.

Hayley Clark (Ernst & Young Auditor) responded that the Audits have been disclaimed as per the government guidance.

DECISIONS

1. That the external auditor's qualified report be accepted on a reciprocal qualified basis.
2. That Committee grants delegated authority to the Executive Director (Section 151) in consultation with the Chair of the Audit and Corporate Governance Committee to approve and sign off the Council's audited Financial Statements for 2020/21, 2021/22 and 2022/23 once all outstanding matters have been finalised.

Reasons:

1. To bring to Members' attention the findings of our external auditors, Ernst & Young (EY) in relation to the audit of the 2020/21 accounts.
2. The Accounts and Audit Regulations require local authorities to have their 2020/21, 2021/22 and 2022/23 accounts approved by a resolution of "a committee or by the members meeting as a whole", and no later than 13th December 2024.

147. LOCAL AUDIT BACKLOG - REBUILDING ASSURANCE

Considered – Report of the Finance Group Manager.

DECISION

That Azets' Local Audit Backlog – Rebuilding Assurance report be noted.

Reason:

The Local Audit Backlog report provides members with the challenges being faced with the 2023/24 audit due to the outstanding Accounts, and the changes that are being required from the initial audit plan.

148. AUDIT & CORPORATE GOVERNANCE COMMITTEE WORK PROGRAMME

Members accepted the items on the Audit & Corporate Governance Committee Work Programme.

DECISION

That the Audit & Corporate Governance Committee Work Programme be noted.

Reason:

It is appropriate that the Audit & Corporate Governance Committee set the Work Programme for the year.

THE MEETING CONCLUDED AT 6.25 P.M.