

**MINUTES OF THE MEETING OF THE AUDIT COMMITTEE HELD AT CIVIC SUITE 2,
BROCKS HILL COUNCIL OFFICES, WASHBROOK LANE, OADBY, LEICESTER, LE2 5JJ ON
WEDNESDAY, 22 JANUARY 2025 COMMENCING AT 7.06 PM**

PRESENT

K J Loydall Chair



Meeting ID: 2734

COUNCILLORS

G A Boulter
F S Ghattoraya
S Z Haq
P Joshi
J Kaufman

OFFICERS IN ATTENDANCE

R Anderson	External Auditor
S J Ball	Legal & Democratic Services Manager / Deputy Monitoring Officer
K Lees	External Auditor
K Robson	Democratic & Electoral Services Officer
C Warren	Chief Finance Officer / Section 151 Officer

OTHERS IN ATTENDANCE

R Anderson	Grant Thornton UK LLP
K Lees	Grant Thornton UK LLP

23. APOLOGIES FOR ABSENCE

An apology for absence was received from Councillors C S Gore and I K Ridley.

24. APPOINTMENT OF SUBSTITUTES

Councillor F S Ghattoraya substituted for Councillor C S Gore.

25. DECLARATIONS OF INTEREST

None.

26. MINUTES OF THE PREVIOUS MEETING

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The minutes of the previous meeting held on 2 October 2024 be taken as read, confirmed and approved.

27. ACTION LIST ARISING FROM THE PREVIOUS MEETING

There was no Action List arising from the previous meeting.

28. PETITIONS AND DEPUTATIONS

None.

29. INTERNAL AUDIT PROGRESS REPORT (JANUARY 2025)

The Committee gave consideration to the report and appendix (as set out at pages 7-27 of the agenda reports pack) which gave an update on Internal Audit's progress on delivering the 2024/25 Audit Plan.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The content of the report and Internal Audit Progress Report (January 2025) (as set out at Appendix 1) be considered and noted.

30. APPOINTMENT OF INTERNAL AUDITORS

Councillor G A Boulter requested that the assurances given by the Section 151 Officer regarding having carried out due diligence be specifically minuted, namely the new Internal Auditors selected are reputable and competent.

The Committee gave consideration to the report (as set out at pages 28-29 of the agenda reports pack), which asked it to approve the recommendation as set out at paragraph 1.6.

It was moved by the Chair, seconded by Councillor G A Boulter, and

UNANIMOUSLY RESOLVED THAT:

The recommendation to appoint new Internal Auditors as set out at paragraph 1.6 be approved.

In accordance with Rule 6.3 of Part 4 of the Constitution, the Chair moved for the order of business to be altered and taken in the order as reflected in the minutes.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The order of business be altered, accordingly

31. EXTERNAL AUDIT PROGRESS REPORT (JANUARY 2025)

The Committee gave consideration to the report and appendices (as set out at pages 30-78 of the agenda reports pack and pages 3-34 of the agenda update) which presented an update on External Audit's progress.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

- i) The contents of the report and appendices be noted; and**
- ii) The report and appendices be recommended to and noted by Full Council.**

32. STRATEGIC RISK REGISTER UPDATE (Q2 2024/25)

The Committee gave consideration to the report and appendix (as set out at pages 79-86 of the agenda reports pack) which presented the Strategic Risk Register to Committee for information.

By affirmation of the meeting, it was

UNANIMOUSLY RESOLVED THAT:

The content of the report and Strategic Risk register Update (as set out at Appendix 1) be considered and noted.

33. STATEMENT OF ACCOUNTS REPORT (2023/24) (URGENT ITEM)

The Committee gave consideration to the report and the appendices (as set out at pages 35-269 of the agenda update), which presented the Council's Statement of Accounts (2023/24) for approval.

It was moved by the Chair, seconded by Cllr P Joshi and

UNANIMOUSLY RESOLVED THAT:

- i. The Statement of Accounts for the year ended 31 March 2024 and the Annual Governance Statement, subject to any required final changes that may be agreed with the Council's External auditors be reviewed and approved;**
- ii. The Statement of Accounts and Annual Governance Statement for the year ended 31 March 2024, be published, and the Section 151 Officer be authorised, following consultation with the Chair of the Audit Committee, to make any required final changes to the accounts that may be agreed with the Council's External Auditors be confirmed, in order to comply with the Council's statutory obligations; and**
- iii. The Letter of Representation be approved.**

THE MEETING CLOSED AT 7.58 pm