

BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK

AUDIT COMMITTEE

Minutes from the Meeting of the Audit Committee held on Monday, 20th January, 2025 at 4.30 pm in the Council Chamber, Town Hall, Saturday Market Place, King's Lynn PE30 5DQ

PRESENT: A Ryves (Chair)

Councillors S Bearshaw, F Bone, P Devulapalli, B Jones and B Long

Portfolio Holders

Councillor C Morley

Officers:

Michelle Drewery – Assistant Director, Resources/Section 151 Officer

Teresa Sharman- Head of Internal Audit- on Zoom

David Riglar- External Auditor- Ernst & Young

Laz Mafuko- Interim Financial Services Manager

A217 **APOLOGIES**

Apologies were received from Councillor Nash, de Winton and Beales.

A218 **MINUTES**

RESOLVED: The minutes from the meeting held on the 18th November 2024 were agreed as a correct record and signed by the Chair.

A219 **DECLARATIONS OF INTEREST**

There was none.

A220 **URGENT BUSINESS UNDER STANDING ORDER 7**

There was no urgent business under Standing Order 7.

A221 **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There was no members present under Standing Order 34.

A222 **CHAIR'S CORRESPONDENCE (IF ANY)**

There was none.

A223 INTERNAL AUDIT PROGRESS REPORT

[Click here to find the recording of this item on YouTube.](#)

The Head of Internal Audit presented the report and highlighted the progress with completing the 2024/25 internal audit plan. She added there had been further progress since this report had been published; the Vehicle Fleet and Accounts Payable audits were at draft report stage with reports due to be issued shortly, the terms of reference for the on Car Parking & Civil Enforcement audit had now been issued and the terms of reference for two other audits were almost ready for issue. There were now seven finalised audits. She brought to the Committee's attention the two final reports in the Progress Report on the Handyperson Service and the Data Centre, both which had positive assurances.

The Chair, Councillor Ryves sought clarification on the time scales and if the audit plan ran for the calendar year.

The Head of Internal Audit confirmed the audit plan was for the financial year, but an overlap was expected and there was no concern if remaining audits were finishing into April.

The Chair, Councillor Ryves sought further clarification, if thirteen outstanding audits being completed before the end of the financial year was realistic.

The Head of Internal Audit commented priorities were being managed and understood Officers had other workloads. She added some audits would be completed and she had regular meetings with audit team on progress and hold ups.

The External Auditor commented the internal audit was not relied on for the 2024/2025 External Audit Plan.

Portfolio Holder, Councillor Morley commented the Vehicle Fleet audit may need to be deferred as there was current work being done on de-carbonisation as part of the Corporate Strategy.

RESOLVED: The Audit Committee received the Progress Report on internal audit activity.

A224 AUDIT COMMITTEE FEEDBACK SURVEY RESULTS

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The Head of Internal Audit reported to Committee the results from the survey which was sent to Officers and Members who interact with the Audit Committee. She confirmed two Officer and one Cabinet Member responded. She explained this survey was different to the survey which

the Audit Committee was sent to complete to identify training requirements.

Councillor Long commented he was disappointed at the lack of response received and questioned why the take up was so poor.

The Head of Internal Audit advised the Committee that the take up which had been received was similar to the response of other Councils.

Councillor Bearshaw apologised to Officers and Members of Audit Committee that he was yet to complete the training needs survey and added this was a busy period for all Members and the document was not user friendly.

The Chair, Councillor Ryves and the Vice-Chair, Councillor Bone agreed the document needed to be made user friendly for Members to complete.

The Head of Internal Audit commented she was unsure how this could be made more user friendly, but she confirmed Members did not need to read through the CIPFA guidance provided to complete the training needs survey.

The Head of Internal Audit advised she did not feel it was necessary to send the feedback survey to Officers and Cabinet Members again, but this could be sent to them again in the Summer after the busy period. It was agreed to try and engage directly with each Officer and Cabinet Member to see if more responses could be received.

Portfolio Holder, Councillor Morley highlighted to the Committee an independent member would provide a wider spectrum of advice.

RESOLVED: The Audit Committee were requested to:

1. Note the results of the Committee's feedback survey, attached at Appendix 1.
2. Members to consider the feedback responses and ask that the comments identified through the feedback are addressed in the Committee's training plan if required.

A225

AUDIT COMPLETION REPORT

[Click here to find the recording of this item on YouTube.](#)

The Assistant Director for Resources and Section 151 Officer presented the report to the Committee and advised the Completion Report was previously circulated to the Committee. She confirmed the report was now finalised and published to the website.

Councillor Long commented that it was good, that three financial years had been reported and had been caught up. He added it was

interesting how many other Councils which were in the same position and the legislation had helped many Councils.

The Chair, Councillor Ryves commented it was not the fault of the Council.

The External Auditor agreed with Members comments and added the Council was not alone and this was the first measure of the reset. He confirmed to the Committee the opinion was signed off on the 4th December 2024 prior to the 13th December 2024 backstop date. He advised 2023/2024 would follow the same measure and 2024/2025 would be back in regime and assurance would be rebuilt. The External Auditor offered training on External Audits to the Committee. He added further Members and Officers were asked to support the Assistant Director for Resources and Section 151 Officer and her team with the External Auditors.

The Chair, Councillor Ryves sought clarification on the next backstop date.

The External Auditor confirmed the next backstop date was February 2025 and he explained the accounts for 2023/2024 was to be disclaimed.

Portfolio Holder, Councillor Morley highlighted to the Committee Devolution and White Paper would impact the financial system.

RESOLVED: The Audit Committee noted the content of the report.

A226

STATEMENT OF ACCOUNTS AND ANNUAL GOVERNANCE STATEMENT 2023-2024

[Click here to find the recording of this item on YouTube.](#)

The Assistant Director for Resources and Section 151 Officer presented the report and explained the same delegated authority to the Chair and herself was being requested for the Statement of Accounts and Annual Governance Statements for 2023/2024 to be signed. She added a Completion Report was to be shared with Audit Committee Members from the External Auditors prior to sign off.

Councillor Long sought clarification, if an additional Audit Committee was required to ensure the backstop date was met.

The Assistant Director for Resources and Section 151 Officer confirmed an additional Audit Committee meeting was not needed as the recommendation requested delegated authority to the Chair and herself.

Portfolio Holder, Councillor Morley commented the new format of the Annual Governance Statement was a good piece of work and thanked Officers. He added further he felt this needed to be promoted.

The Chair, Councillor Ryves referred to page 236/237 of the agenda and asked why the information had been repeated on performance management.

The Assistant Director for Resources and Section 151 Officer confirmed this part of the report highlighted there was a review against the governance framework and performance management went through the correct scrutiny panel.

The Chair, Councillor Ryves added there was reference to the previous Leader and Cabinet and sought clarification this was correct.

The Assistant Director for Resources and Section 151 Officer confirmed the change in Leader and Cabinet was being highlighted in the document.

Councillor Long endorsed Councillor Morley comments and agreed the Annual Governance Statements were a helpful document.

The Chair, Councillor Ryves agreed with Councillor Morley and Councillor Long's comments on the format of the Annual Governance Statement and agreed it needed to be published widely.

RESOLVED: The Audit Committee were requested to;

1. Delegate authority to the Chair of this committee and the S151 Officer to approve the Statement of Accounts for 2023/2024 when EY have completed their work and subject to sharing the audit completion report with members of the committee beforehand.
2. Approve the final Annual Governance Statements for 2023/2024
3. Note the Local Audit Strategy Consultation current underway.

A227 **COMMITTEE WORK PROGRAMME 2024/2025**

RESOLVED: The Committee noted the Work Programme for 2024/2025

A228 **DATE OF NEXT MEETING**

The next meeting of the Audit Committee would be held on **17th March 2025 at 4:30pm** in the **Council Chamber, Town Hall, King's Lynn.**

The meeting closed at 5.03 pm

