

Minutes of the Audit and Standards Committee Meeting held on 20 September 2022

Present: Mike Worthington (Chair)

Attendance

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| Carolyn Trowbridge (Vice-Chair) | Graham Hutton |
| Bernard Williams | Bernard Peters |
| Ann Edgeller | Janice Silvester-Hall |
| Philippa Haden | Keith Flunder |

Also in attendance:

Debbie Harris – for all items

Ian Parry and Sarah Getley - for item no. 20

Hassan Rohimun (Ernst Young (external auditors)- for item nos 21 and 22

Scott Denny and Matthew Thomas – for item no. 26

Cherie Cuthbertson, Sarah Getley and Paul Timmins – for item no. 27.

Apologies: Ross Ward, Richard Ford, Phil Hewitt, James Salisbury, Ian Wilkes and Arshad Afsar

PART ONE

17. Declarations of Interest

There were no declarations of interest on this occasion.

18. Minutes of the Meeting held on 5 July 2022

Resolved – That the minutes of the meeting held on 5 July 2022 be confirmed as a correct record and signed by the Chairman.

19. Exclusion of the Public

Resolved – That the public be excluded from the meeting for the following item of business which involves the likely disclosure of exempt information as defined in the paragraph of Part 1 of Schedule 12A of the Local Government Act 1972 as indicated.

The Committee proceeded to consider the following item:

20. Settlement Agreements (exemption paragraph 3)

FOLLOWING CONSIDERATION OF THE ABOVE ITEM THE PUBLIC WERE RE-ADMITTED TO THE BUILDING.

21. Update on Annual Audit 2020/21

Hassan Rohimun of Ernst Young (External Auditors) presented this item.

The Committee had previously made representations to Ernst Young regarding the delay in completing their audit of the County Council's accounts for 2020/21.

Hassan Rohimun reported on the progress of the audit referring to the need to complete sample testing on the approximate 20% of the Council's Other Services Expenditure yet to be audited, a review of the Going Concern Assessment and the Whole of Governance Accounts procedures, guidance on which was awaited.

Local Authority accounting practices for Highways Infrastructure Assets was being reviewed nationally with final guidance being prepared by CIPFA, the effect of which on individual audits was not yet known.

Responding to a request to submit a final audit letter to the December 2022 meeting of this Committee and provide a timescale for the work to meet that date, Hassan agreed to do so but stressed that any timetable might be affected by the guidance referred to above.

Resolved – That a final audit letter be requested for the December 2022 Committee meeting and a timetable for completion of the audit be provided by Ernst Young.

22. Staffordshire Pensions Fund 2021/22-Audit Plan

Hassan Rohimun of Ernst Young (external auditors) presented this item.

Details were submitted of the proposed audit plan for the Staffordshire Pension Fund 2021/22.

Members queried the additional costs of the audit, over and above the Scale of Fees' rate. Hassan Rohimun explained the need to involve expert advisers in the audit of Pensions matters particularly for higher risk categories of investment such as Private Equity as more complex procedures had to be followed in order to determine the level of assurance that could be given.

Resolved – That the Audit Plan for the Staffordshire Pension Fund 2021/22 be approved.

23. Forward Plan for the Audit and Standards Committee 2022/23

The County Treasurer submitted the Forward Plan setting out this Committee's meeting schedule and provisional agenda contents for 2022/23.

Resolved – That with updates resulting from decisions at this meeting together with the SEND Accelerated Progress Plan being brought forward to the next meeting, the Forward Plan be approved.

24. Exclusion of the Public

Resolved – That the public be excluded from the meeting for the following items of business which involves the likely disclosure of exempt information as defined in the paragraph of Part 1 of Schedule 12A of the Local Government Act 1972 as indicated.

The Committee proceeded to consider the following items:

25. Exempt minutes of the meeting held on 5 July 2022 (exemption paragraph 3)

26. Infrastructure+ Asset Data Management (exemption paragraph 3)

27. Agency Staffing Contracts Audit Review - progress on Implementation of Recommendations (exemption paragraph 3)

Chairman