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AUDIT COMMITTEE  
MINUTES OF THE MEETING HELD ON 30 SEPTEMBER 2024

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Present: Councillors M Bunday, Chapman, Evemy and Leggett (Chair)

6. **MINUTES OF PREVIOUS MEETING (INCLUDING MATTERS ARISING)**

**RESOLVED:** that the minutes for the Committee meeting on 29 July 2024 be approved and signed as a correct record.

Matters Arising – Minute 3 – It was noted that the detailed training for Members of the Committee on the Statement of Accounts had not yet taken place. The programme had been drafted and would take place prior to signing off the 2023/24 Accounts.

7. **STATEMENT OF ACCOUNTS 2022/23**

The Committee considered the report of the Executive Director Enabling Services and S151 Officer detailing the Statement of Accounts 2022/23. The report detailed changes to the accounts arising from an audit adjustment identified during the audit of the 23/24 accounts that impacted on previous years.

**RESOLVED:**

- (i) That the changes made to the Statement of Accounts 2022/23, and Annual Governance Statement included within, since the draft version presented to the Governance Committee in July 2023 be noted;
- (ii) That the updated Statement of Accounts 2022/23 and Annual Governance Statement included within it be approved;
- (iii) That the Executive Director Enabling Services & S151 Officer, after consultation with the Chair of this Committee be authorised to make any further changes to the Statement of Accounts 2022/23 and Annual Governance Statement that may arise during the completion of external audit procedures prior to publication; and
- (iv) That the template letter of representation provided by external audit attached at Appendix 2 of the report be noted.

8. **EXTERNAL AUDIT PROGRESS UPDATE**

The Committee received and noted the report of the External Auditor detailing the External Audit Progress Report. The Committee noted that there was a delay in the 23/24 audit results which was now requiring additional resources over the next few weeks to support reaching its completion date of the end of February 2025 at the latest. It was noted that the additional resources would come with a financial cost and the Committee requested that the next update report included the financial cost of the additional resources needed to support the audit.