

WYRE FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

**COUNCIL CHAMBER, WYRE FOREST HOUSE, FINEPOINT WAY,
KIDDERMINSTER**

23 NOVEMBER 2022 (6PM)

Present:

Councillors: R H Coleman (Chairman), B Brookes, B S Dawes, N J Desmond, P Dyke, C Edginton-White and A Totty.

Observers

Councillor: A Coleman

Observed remotely: Councillors: G W Ballinger, J Byng, H E Dyke and M Rayner.

AUD.27 Apologies for Absence

Apologies for absence were received from Councillors: P W M Young (Vice-Chairman) and L Whitehouse.

AUD.28 Appointment of Substitutes

Councillor C Edginton-White was appointed as a substitute for Councillor P Young.

AUD.29 Declarations of Interests by Members

No declarations of interest were made.

AUD.30 Minutes

Agreed: The minutes of the meeting held on 28 September 2022 be confirmed as a correct record of the meeting and signed by the Chairman.

AUD.31 External Audit Finding Report for WFDC 2021-22 Accounts

The Committee received a report from the Grant Thornton (GT) that presented the key findings and other matters arising from the statutory audit for Wyre Forest District Council and the preparation of the Council's financial statement for the year ended 31 March 2022.

The Key Audit Partner (GT), presented the report and outlined the key issues. Members were advised that an item was outstanding in relation to the pension fund however it was hoped that this would be resolved in the next few days. She thanked the Head of Resources and her team for their assistance during

the audit process.

The Committee were given the opportunity to ask questions on the report.

Agreed: The report be noted.

AUD.32 Statement of Accounts 2021-22

The Committee received a report from the Head of Resources and S151 Officer that presented the changes that had been required to the Pre-Audit Statement of Accounts for 2021-22 so far as a result of the ongoing audit undertaken by GT and provided an update on the current status of the external audit work.

The Head of Resources thanked the Principal Accountants who had led the Audit, the Finance Team and Officers across the authority for all their efforts.

The Principal Accountant presented the report and outlined the key issues. The Committee considered the schedule of audit adjustments as at 23 November, which had been circulated prior to the meeting.

Members were given the opportunity to ask questions on the report and schedule.

Agreed: The Audit Committee DECIDE that:

- 1.1 The Audited Statement of Accounts for 2021-22 be approved and authorise the Head of Resources and S151 Officer to make any minor changes that are appropriate as part of resolution of the final external audit queries should this be necessary.**
- 1.2 The draft Letter of Representation for 2021-22 attached at Appendix 1 be approved noting that those charged with Governance concur with the s151 Officer's view that the changes identified in the Audit Findings Report (referenced in this report), not updated in the accounts, are not material. To also authorise the s151 Officer (Head of Resources), and the Chair of the Audit Committee to make any minor changes that are appropriate as part of the resolution of the final external audit queries should this be necessary.**

AUD.33 External Audit – Annual Audit Certificate for WFDC 2020-21 Accounts

The Committee received the Annual Audit Certificate from GT.

The Key Audit Partner presented the certificate and was happy to advise that the audit for 2020-21 was formally closed.

Agreed: The Annual Audit Certificate for WFDC 2020-21 Accounts be noted.

AUD.34 Internal Audit Monitoring Report Quarter Ended 30th September 2022

The Committee received a report from the Audit Manager who presented the Internal Audit Monitoring Report for the Quarter ended 30 September 2022.

The Audit Manager led members through the report and outlined the key points. Members were advised that there were no follow up reviews or reports issued during this reporting period, but drew Members attention to the work in progress and performance against plan.

Members were given the opportunity to ask questions on the report

Agreed: The Committee CONSIDERED and noted the Internal Audit Monitoring Report for the Quarter ended 30th September 2022 as detailed in the Appendix to the report.

There being no further business, the meeting ended at 6.23pm.