

ACCOUNTS AND AUDIT COMMITTEE

7 FEBRUARY 2024

PRESENT

Councillors: B. Brotherton (in the Chair), J. Lloyd (Vice-Chair), J. Axford,
J. Brophy, M. Cordingley, M. Welton

In attendance

Jeannie Platt	Independent Member
Paul James	Chief Digital Officer
Michael Worthington	Cyber Security Officer
Jon Thomson	Head of IT Operations
Lorraine Cox	Director of Procurement, STAR
Elizabeth McKenna	Assistant Director of STAR
Alastair Newall	External Auditor, MAZARS
Graeme Bentley	Director of Finance and Systems
Mark Foster	Audit and Assurance Manager
Frank Fallon	Finance Manager
Dylan Butt	Councillor

1. APOLOGIES

An apology for absence was received from Councillor Baskerville, Carter and Whetton.

2. DECLARATION OF INTEREST

There was no declaration of interest against any of the items for tonight's Agenda.

3. QUESTIONS FROM MEMBERS OF THE PUBLIC

No questions from members of the public were received.

4. MINUTES

RESOLVED – That the minutes of the meeting held on 23rd November 2023 be noted as a true and correct record.

5. EXCLUSION RESOLUTION

Motion (Which may be amended as Members think fit):

- That the public be excluded from this meeting during consideration of the first item on the agenda STRATEGIC RISK UPDATE: Cyber Security presentation by the Chief Digital Officer, because of the likelihood of disclosure of “exempt information” which falls within one or more descriptive category or categories of the Local Government Act 1972, Schedule 12A, as amended by The Local Government (Access to Information) (Variation) Order 2006, and specified on the agenda item or report relating to each such item respectively.

6. STRATEGIC RISK UPDATE - CYBER SECURITY

The Chief Digital Officer presented a report update on Cyber Security.

RESOLVED – That the report be noted.

7. PROCUREMENT UPDATE – STAR UPDATE

The Assistant Director of STAR presented an update for the Committee informing of the growth of the team; two new partners, St Helens and Knowsley Council have now joined STAR.

The Assistant Director illustrated some of the activities undertaken with partners that have benefited Trafford Council in relation to local spend and informed that STAR’s ambition is to reduce its costs and increase its income to provide better value for the annual fee the Council pays to run its operations.

STAR will attend the next Health Scrutiny Committee meeting in March explaining further their involvement with NHS partners.

RESOLVED:

- 1) That STAR attend the next Health Scrutiny Committee meeting
- 2) That the report update be noted.

8. AUDIT PROGRESS REPORT

External Auditor MAZARS presented a verbal update for Members relating to the audit for 2022-23. He informed this is not completed yet due to the consultation from the Department for Levelling Up, Housing and Communities which has not been published yet and thus it is not known the impact it will have on the audit. He also clarified that the deadline for the completion of this work is September 2024. Work is also ongoing on the audit for 2023-24.

RESOLVED – That the verbal update be noted.

9. ASETT INVESTMENT STRATEGY UPDATE

The Director of Finance and Systems presented an update regarding the Governance arrangements related to the Strategy and the Investment Strategy Board. Members raised several questions which the Director of Finance and Systems responded to.

RESOLVED – That the report be noted.

10. TREASURY MANAGEMENT ANNUAL STRATEGY REPORT

The Finance Manager presented the annual Treasury Management Strategy which set out the Debt and Investment Strategy, policy on MRP and forecasted Prudential Indicators for the next three years.

RESOLVED – That the report be noted.

11. BUDGET MONITORING 2023-24 - PERIOD 8 (APRIL TO NOVEMBER 2023)

The Director of Finance and Systems presented the Budget Monitoring report for period 8 to Members informing this had been presented to Executive in January. It provides a positive movement since the last monitoring position on the forecasted outturn, with a projected underspend of £0.6M.6. There were a number of areas in the budget which were a cause for concern, most notably in children's services with projected overspends on placements and home to school transport. These pressures had been accommodated into budget plans for 2024/25.

He stated that the SEN school budget is a sizeable challenge in terms of the financial cost, projecting a deficit of about £7M this year on the High Needs Budget with a cumulative deficit of c£10m forecast at year end.

RESOLVED – That the report be noted.

12. 2023-24 AUDIT AND ASSURANCE SERVICE UPDATE REPORT OCTOBER TO DECEMBER 2023

The Audit and Assurance Manager introduced the 2023-24 Audit and Assurance Service report for the period of October – December 2023 which focused on 6 final audit reports where the recommendations issued had been accepted by management with 3 reporting a Substantial level of assurance and 3 a Reasonable one.

He informed Members of the work the team has carried out in relation to anti-fraud and corruption and the National Fraud Initiative. The team has also carried out advisory work with STAR to review procurement processes in respect of certain lower value contracts.

The Audit and Assurance Manager reported that the team is on target to issue a planned target of 30 reports for 2023/24, with 23 reports completed by December 2023.

RESOLVED – That the report be noted.

13. ACCOUNTS AND AUDIT COMMITTEE WORK PROGRAMME 2023-24

The Audit and Assurance Manger informed that the next meeting would be the last in the municipal year and that all items initially agreed as part of the Committee work programme had been explored. At the March meeting, Members will be able to receive a report on climate emergency risk mitigation which will be presented by the newly appointed member of staff.

RESOLVED – That the update be noted.

14. URGENT BUSINESS (IF ANY)

There was no urgent business to discuss.