

ACCOUNTS AND AUDIT COMMITTEE

25 SEPTEMBER 2024

PRESENT

COUNCILLORS: B Brotherton (Chair), J Lloyd (Vice Chair), J Axford, O Baskerville, J Brophy, K Glenton, M Welton, S Zhi.

In attendance

Jeannie Platt	Independent Member
Alastair Newall	External Auditor, FORVIS MAZARS
Graeme Bentley	Director of Finance and Systems
Mark Foster	Audit and Assurance Manager
Helen Gollins	Public Health Director
Claire Robson	Public Health Consultant
Rhys McKavanagh	Political Assistant
Stephanie Ferraioli	Democratic Officer

1. ATTENDANCES

An apology for absence was received from Councillor Carter.

2. DECLARATION OF INTEREST

There was no declaration of interest against any of the items on the agenda for discussion tonight.

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 26 June 2024 be noted as a true and correct record.

5. PUBLIC HEALTH STRATEGY RISK UPDATE

The Public Health Consultant illustrated key points from the report submitted ahead of the meeting, explaining that the Public Health team's focus is prevention. Locally, the impact of prevention can be seen in three major areas of public health such as: the National Child Measurement Programme, the Vaccination Uptake's significant improvement in North Trafford and Sexual Health.

The Public Health Consultant continued informing that the level of investment in Public Health prevention reflects the amount the government invests at national level and that the team is part of a network at Greater Manchester level aiming at learning from other authorities.

Crucially, Trafford remains one of the lowest funded Councils across the nation. Further cuts to the budget are also expected and it is not possible to know the areas that will be affected until the Chancellor's Autumn announcement next month.

RESOLVED – That the report be noted.

6. AUDIT PROGRESS REPORT

The External Auditor Forvis Mazars presented a detailed progress report of the 2022/23 audit with the focus on those areas that still require work, for Members' awareness.

He informed that the deadline for the 2023/24 audit has now been brought forward to February 2025 meaning the team now only has three months to work on both audits, 2022/23 and 2023/24.

The impact on the work with such a tight timeframe is significant and there is a real risk that the audits will not be completed on time. Resources have been redeployed to mitigate the risk.

The work on the Value for Money is complete for both audit years and an update will be presented at the meeting in November.

RESOLVED – That the report be noted.

7. TREASURY MANAGEMENT BRIEFING

RESOLVED – That the item be deferred due to operational requirements.

8. 2023/24 TREASURY MANAGEMENT ANNUAL PERFORMANCE

The Director of Finance and Systems reminded Members that this is the first of three reports that will be presented to the Committee throughout the year. This is a highly regulated area, and the Director of Finance and Systems provided some background to the activity of the Treasury Management Function during 2023/24. He also confirmed that all transactions had been undertaken in accordance with the agreed Strategy and that all Prudential Indicators were complied with.

Members queried whether the team needed to employ more members to assist with the workload in view of the governmental changes due and were informed that in the first instance this was going to be managed internally.

RESOLVED – That the report be noted.

9. BUDGET MONITORING REPORT 2024/25 PERIOD 4

The Director of Finance and Systems informed the Committee that that the report was also presented to Executive last Monday.

He informed that the Council's position has deteriorated since Period 2 and that the overspend has also increased.

More specifically, the costs incurred for Children's placements and temporary accommodation for the homeless continue to present a major impact on the budget, thus making the managing of the in-year pressures very difficult. Work with the Leadership Team is ongoing to determine how best to mitigate the demands for the current year and the future.

Members queried the increase in the Legal fees in social care cases and expressed concern over the possibility of a shortage of funds from the ICB and were told that the contribution from the ICB are received on a support basis through negotiation. If a child requires health related assistance whilst in care then the Council determines the level of support with the ICB. Members were reassured that the risk of a reduction in financial support from the ICB is being monitored.

RESOLVED: 1) That an update be provided at Period 6.
2) That the report be noted.

10. 2024/25 AUDIT AND ASSURANCE SERVICE UPDATE REPORT APRIL TO JUNE 2024

The Audit and Assurance Manager presented the first update for the Committee covering the period from April to June 2024, stating that a number of audits were completed in Children's Services and highlighting the progress made against other areas of the Audit Plan.

He referred to Appendix one which sets out details of progress against the 2024/25 Internal Audit Plan and also referred to some key planned actions for the 2nd quarter.

The Audit and Assurance Manager informed the Committee that there are changes expected in the Public Sector Internal Audit Standards due to changes in the global internal audit standards. These will come into place from April 2025 following a consultation period.

RESOLVED – That the update be noted.

11. ACCOUNTS AND AUDIT COMMITTEE WORK PROGRAMME 2024/25

The Audit and Assurance Manager updated Members on the substantial number of new items added to the Committee's work programme,

RESOLVED – That the report be noted.

12. URGENT BUSINESS.

There was no urgent business to be discussed.