

## **Audit and Standards Committee**

Tuesday 19 March 2024

**10:00**

Oak Room, County Buildings, Stafford

The meeting will be webcast live and archived for 12 months. It can be viewed at the following link: <https://staffordshire.public-i.tv/core/portal/home>

John Tradewell  
Deputy Chief Executive and Director for Corporate Services  
11 March 2024

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### **Agenda**

1. **Apologies**
2. **Declarations of Interest**
3. **Minutes of the Meeting held on 20 February 2024** (Pages 5 - 12)
4. **External Audit Situation - Outstanding Accounts / Future Arrangements Consultation** (Verbal Report)  
Verbal Report of the Director of Finance
5. **Introduction of the new External Auditor for the 2023/2024 Financial Statements - KPMG** (Verbal Report)  
Verbal Report of the External Auditor (KPMG)
6. **Review of the Effectiveness of the Audit and Standards Committee - 2024 Training Schedule** (Pages 13 - 16)  
Report of the Director of Finance
7. **Forward Plan for the Audit and Standards Committee** (Pages 17 - 28)

## 8. **Exclusion of the Public**

The Chairman to move:

“That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated below”.

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### **Part Two (reports in this section are exempt)**

9. **Exempt Minutes of the Meeting held on 20 February 2024** (Pages 29 - 30)  
(Exemption Paragraph 3)
10. **Infrastructure+ Asset Data Management - Further Progress Report on the Implementation of Internal Audit Recommendations** (Pages 31 - 34)  
(Exemption Paragraph 3)
11. **SEND Transformation Update** (Verbal Report)  
(Exemption Paragraph 3)
12. **Children's Disability Services - Limited Assurance Report** (Pages 35 - 76)  
(Exemption Paragraph 3)

<b>Membership</b>	
Carolyn Trowbridge (Vice-Chair)	Janice Silvester-Hall
Ross Ward	Mike Worthington (Chair)
Bernard Williams	Arshad Afsar
Philippa Haden	Keith Flunder
Phil Hewitt	Richard Cox
Graham Hutton	Derrick Huckfield
Bernard Peters	Stephen Sweeney
James Salisbury	

## **Notes for Members of the Press and Public**

### **Filming of Meetings**

Staffordshire County Council is defined as a Data Controller under the Data Protection Act 2018. The County Council has agreed that public meetings should be the subject of live web transmission 'webcasting'. Fixed cameras are located within meeting room for this purpose.

The webcast will be live on the County Council's website and recorded for subsequent play-back for 12 months. The recording will also be uploaded to YouTube. By entering the meeting room and using the seats around the meeting tables you are deemed to be consenting to being filmed and to the possible use of those images and sound recordings for the purpose of webcasting.

If you have privacy concerns about the webcast or do not wish to have your image captured, then please contact the Member and Democratic Services officer named at the top right of the agenda.

### **Recording by Press and Public**

Recording (including by the use of social media) by the Press and Public is permitted from the public seating area provided it does not, in the opinion of the chairman, disrupt the meeting.





**Minutes of the Audit and Standards Committee Meeting held on 20 February 2024**

Present: Carolyn Trowbridge (Vice-Chair, in the Chair)

<b>Attendance</b>	
Bernard Williams	Bernard Peters
Philippa Haden	Keith Flunder
Phil Hewitt	Richard Cox
Graham Hutton	

**Apologies:** Janice Silvester-Hall, Mike Worthington and Arshad Afsar

**Part One**

**44. Declarations of Interest**

There were no declarations of interest raised on this occasion.

**45. Minutes of the Meeting held on 12 December 2023**

**Resolved** – That the minutes of the meeting held on 12 December 2023 be agreed and signed by the Chairman.

**46. Updated Annual Governance Statement - 2022/23**

The Committee received the updated Annual Governance Statement (AGS) for 2022/23. The Committee were reminded that at the 12 December 2023 meeting, they approved the 2022/23 AGS, which remained draft until the Statement of Accounts were finalised.

Following the December meeting, the full Children’s OFSTED inspection report was received on the 12 January 2024. The overall rating given was ‘requires improvement to be good’. Therefore, the draft AGS had been updated to include the key findings, actions and recommendations from the report.

The AGS was further expected to be updated to include any key governance matters that emerged up to the point that the 2022/23 Statement of Accounts were finalised. In line with best practice, Members were requested to consider the amendments highlighted in yellow and approve the revised AGS.

The Chief Executive provided an overview of the recent OFSTED inspection, highlighting a number of key areas of the report where improvement was required. Immediate actions were noted by the

Committee, including the submission of an improvement plan in April 2024 and the start of an improvement mechanism. A future reinspection was expected within three to four years.

Members commented on the figures of Looked After Children in Our Care, and whether the increase constituted a trigger for the mismanagement and additional pressure on the organisation. It was clarified that the increased figures did not show the sole reason for a decrease in performance or standards but could describe the increased pressure on the system. A number of performance monitoring measures were being put in place, including a Strategic Board, monthly performance reporting to Senior Leadership and quarterly safeguarding reviews to perform checks and balances.

Members further commented on the scrutiny from outside bodies and scrutiny within the Council, and which Committee would be best placed to provide ownership of the actions from the report. In response, it was noted that a meeting was taking place between the Chief Executive, the City Director from Stoke-on-Trent and the Chief Executive of the Integrated Care Board to address the health-related concerns raised by OFSTED.

Members noted the aspect of continual review and improvement and the role of the Committee to ensure this carried on following a further inspection. It was clarified that updated information would be made readily available month by month. A timeframe for improvement was in place with an improvement architecture due in February 2024. An improvement plan would be submitted in April 2024 with defined timescales following thereafter.

**Resolved** – That the Committee approve the updated Annual Governance Statement to reflect the findings from the published Children’s Services OFSTED report.

#### **47. Member Officer Relationships - Update**

The Committee received a report from the Deputy Chief Executive and Director for Corporate Services on the work undertaken on Member / Officer relations.

The Committee were reminded that in the summer of 2023, the Member and Democratic Services team convened a working group of members and officers to review the guidance on Member and Officer relations.

Suggested amendments from the working group were highlighted, with particular attention given to the clarification on roles of officers and members; the management of officers; personal relationships including

social media interactions and further sources of information.

The redrafted guidance had already been presented at the Corporate Governance Working Group and the Committee were asked to approve the revised guidance.

**Resolved** – That (a) the revised guidance on Member and Officer relations are published as part of the Constitution;

(b) As these constitute only minor amendments, it is recommended that the Monitoring Officer adopts these changes in line with their Statutory Powers;

(c) Once adopted, Member and Democratic Services will deliver an awareness raising campaign to promote the revised guidance amongst Members and Officers.

#### **48. Adoption of Statutory Guidance on Settlement Agreements / Constitutional Changes**

The Committee received a report on the adoption of statutory guidance on Settlement Agreements, noting that the Department for Levelling Up, Housing and Communities had published Statutory Guidance concerning the making of special severance payments.

Members were reminded that an audit of settlement agreements had been previously conducted as part of the 2019/20 Audit Plan, with a final report issued in September 2022 and subsequently presented to the Committee. A progress update was presented in April 2023.

It was noted that the guidance had been implemented and schemes of delegation amended to reflect the changes. It was therefore proposed that the Council's Constitution be amended to include the Statutory Guidance.

Members asked how many payments had been made under £20,000 to warrant the change in policies. Whilst this data wasn't available in the meeting, it was noted that the audit report presented previously contained an analysis on the data, but updated information could be provided outside of the meeting.

**Resolved** – That (a) Staffordshire County Council note and adopt the changes recommended by the Statutory Guidance.

(b) Amendments are made to the Constitution to reflect the Statutory Guidance, as required.

#### **49. Proposed Constitutional Changes - Nexxus**

The Committee received a report regarding the adoption of constitutional changes recommended to support the governance arrangements for Nexxus Trading Services Limited.

Members noted that guidance was published in November 2022 by the BDO (Accountancy and Business Advice Organisation) and Local Partnerships Organisation, in response to a number of public interest reports where issues with Local Authority Trading Companies (LATCOs) were identified.

In March 2023, the Audit team published a final report and a subsequent review of LATCOs was undertaken by the County Solicitor on behalf of the Deputy Chief Executive and Director for Corporate Services.

Changes were identified that could better support governance arrangements, of which the Articles of Association and Shareholder Agreement had been reviewed and refreshed. The proposed amendment to the Constitution reflected Dr Richard Harling stepping down as a Director of Nexxus Care but holding a Shareholder Representative role.

**Resolved** – That the Committee note and agree the constitutional change recommended to support the governance arrangements for Nexxus Trading Services Limited.

#### **50. Annual Audit Report - 2020/21**

The Committee received the Annual Audit Report for 2020/21 from the External Auditors, Ernst and Young. The report summarised the conclusions for the 2020/21 audit, and Members noted the audit results reports previously presented to the Committee which outlined the key issues identified.

This Annual Audit Report was issued following the opinion given and included the value for money (VFM) commentary. Members commented on the two significant risks identified regarding OFSTED and CQC and it was clarified that these had been identified as risks at that point in time as they were following previous inspections and the arrangements the Council had in place.

Members further commented on the value for money and the dates set for work to be undertaken. It was clarified that a number of issues including external auditor capacity, national guidance and the updated triennial evaluation of the Pension Fund had affected the timeliness of audits taking place. It was further clarified that the proposed fees were subject to PSAA determination, and that the 25% uplift referred to was the rate per hour,



not an uplift overall.

**Resolved** – that the report be noted.

## **51. External Audit - Verbal Update**

A verbal update was provided to the Committee on the 2021/22 and 2022/23 financial year external audits.

The Committee were reminded of the discussion at their December 2023 meeting regarding the 'reset' of the Local Government Audit Market to ensure audits were being delivered in a timelier manner and relevant to the year of audit.

On the 6<sup>th</sup> December 2023, the External Auditors wrote to Section 151 officers outlining the firms intentions and where capacity would be focused. Maximising capacity into completion of historic audits and working to close out audits nearing completion was a priority, along with Pension Fund audits and value for money (VFM) reporting.

The proposals for a reset consultation opened on the 8<sup>th</sup> February 2024 and was due for completion on the 7<sup>th</sup> March 2024. As part of the consultation documents, the National Audit Office (NAO) had outlined a cumulative backlog of 771 audits outstanding as at December 2023.

The consultation set out three stages to get the audit system back on track. Phase 1 of this was determined to be a 'reset', where focus would be given to clearing historic audits up to 2023. A proposed backstop date had been set at the end of September 2024, where a form of disclaimed opinion could be provided for those years.

Phase 2 was determined to be a 'recovery', where backstop dates would be introduced for future audit years to gradually ensure that auditors were reporting by the end of November in the relevant financial year.

Phase 3 would be a reform to address systemic challenges within the audit system, which could include changes to the audit practice.

Members queried the term 'disclaimed opinion' and what this meant. In response, it was clarified that a disclaimed opinion was where a disclaimer would be issued to state that whilst sufficient work had not been undertaken to reach a conclusion, an opinion would be issued to state that as fact. It was further confirmed that work would be required and therefore costs attached to the disclaimed opinion, but the costs would be less than a full audit. The PSAA were reflecting on decisions taking following the consultation and issuing guidance to local authorities on how this would impact audit fees.

Members sought clarification on the outstanding audits and whether these were being undertaken to previously agreed standards and when the backlog would be addressed. In response, whilst the dates were still subject to consultation, the 2023/24 audits were due for completion by the end of May 2025. Reassurance was provided to Members that the draft accounts were published and available on the website, and that the current financial year accounts were being worked on with new external auditors.

The Committee noted that the National Audit Office (NAO) and CIPFA were consulting on the Code of Audit Practice and the Accounting Code respectively with proposed changes which may affect how Audits are undertaken.

**Resolved** – that the update be noted.

## **52. Internal Audit Charter 2024/25**

The Committee received a report from the Director of Finance on the Internal Audit Charter for 2024, noting the minor change which related to the need to reflect the current Wider Leadership Team structure of the Council, with reference made to the Assistant Director for Internal Audit and Financial Services, replacing the Head of Internal Audit & Adults and Children's Financial Services role. No other changes were required to be made in 2024.

The Committee noted that, in January 2024, the International Internal Auditing Standards Board (IIASB) issued the new Global Internal Audit Standards. These set out the professional practices of internal audit functions and related to individuals both in the public and private sectors.

Going forward, changes may be required to future Audit Charter iterations, however any changes would be made once further guidance had been issued by the Internal Audit Standards Advisory Board (IASAB) and CIPFA.

**Resolved** – that the Committee approve the Internal Audit Charter 2024.

## **53. Forward Plan for the Audit and Standards Committee**

The Committee noted the Forward Plan for the Audit and Standards Committee, highlighting items on future agendas.

Draft meeting dates for the 2024/25 municipal year were included in the plan.

**Resolved** – that the Forward Plan for the Audit and Standards Committee be noted.

**54. Exclusion of the Public**

**Resolved** - That the public be excluded from the meeting for the following items of business which involve the likely disclosure of exempt information as defined in the paragraphs of Part 1 of Schedule 12A (as amended) of the Local Government Act 1972 as indicated below.

**55. Exempt Minutes of the meeting held on 12 December 2023**

**56. Building Resilient Families and Communities - Grant Verification Checks - Limited Assurances**

**Chair**



<b>Local Members Interest</b>
N/A

## **Audit and Standards Committee - Tuesday 19 March 2024**

### **Review of the Effectiveness of the Audit & Standards Committee – Training Schedule**

#### **Recommendation**

I recommend that:

- a. The format and programme of refresher training outlined, in response to the self-assessment exercise performed by Members against the CIPFA Audit Committee Members knowledge and skills framework, is adopted.

#### **Report of the Director of Finance**

### **Report**

#### **Background**

1. CIPFA's Publication - Practical Guidance for Local Authorities and Police 2022 Edition sets out its guidance on the function and operation of audit committees in local authorities and police bodies and represents CIPFA's view of best practice for audit committees in local authorities throughout the UK and for police audit committees in England and Wales. The guidance incorporates CIPFA's 2022 Position Statement: Audit Committees in Local Authorities and Police sets out CIPFA's view of how the Audit Committee supports overall governance within the Authority.
2. Audit committees are a key component of an authority's governance framework and provide an independent and high-level focus on the adequacy of governance, risk and control arrangements.
3. The purpose of an audit committee is to provide to those charged with governance independent assurance on the adequacy of the risk management framework, the internal control environment and the integrity of the financial reporting and annual governance processes. By overseeing internal and external audit, it makes an important contribution to ensuring that effective assurance arrangements are in place.

4. As a key component of an organisation's governance arrangements, the audit committee has the potential to be a valuable resource to the whole authority. Where they operate effectively, audit committees can exert influence and add value by supporting improvement across a range of objectives including: -
- Aiding the achievement of the Authority's goals and objectives by helping to ensure appropriate governance, risk, control and assurance arrangements.
  - promoting the principle of good governance and their application to decision making.
  - raising the awareness of the need for sound internal control and contributing to the development of an effective control environment.
  - supporting the arrangements to govern risk and for the effective arrangements to manage risk.
  - advising on the adequacy of the assurance framework and considering whether assurance is deployed efficiently and effectively.
  - reinforcing the objectivity, importance and independence of both internal and external audit and supporting the effectiveness of the audit functions.
  - supporting the development of robust arrangements for ensuring value for money; and
  - helping the authority to implement the values of ethical governance including effective arrangements for countering risks of fraud and corruption.
  - Promoting measure to improve transparency, accountability and effective public reporting to the Authority's stakeholders and the local community.

*Audit Committee Members – Knowledge & Skills Framework Self-Assessment.*

5. In order to have an effective Audit Committee it is important the Members are supported in the role by receiving the appropriate level of training tailored to their individual needs. The 2022 guidance provided a self-assessment checklist which enables Members to identify any training requirements to support them to discharge the duties identified in paragraph 4. Member undertook a self-assessment in 2023 with the following key areas identified. A detailed training programme has been developed, and three workshops will be shortly arranged to deliver the requested training, with the potential topic areas outlined below. It is expected that each session will last approximately three hours maximum.

### *Workshop 1*

- An overview of the Council's governance arrangements including the requirements of the Annual Governance Statement (AGS).
- The elements of good governance including the Nolan Principles.
- Further discussions regarding the Terms of Reference of the Audit & Standards Committee.
- The County Council's financial management arrangements and reporting including the financial statements.
- The role of the Chief Financial Officer in Local Government

### *Workshop 2*

- An overview of the Internal Audit function including further details on the Public Sector Internal Audit Standards (PSIAS) and the Local Government Application note (LGAN).
- The role of the Head of Internal Audit within Local Government.
- Counter Fraud arrangements including the whistleblowing process.
- The function of the External Auditor including an overview of the content of the key reports that they present to the Council.

### *Workshop 3*

- Risk management arrangements for the Council, including the current risk maturity and key areas of improvement.
- Overview of the current risk registers
- Core skills required of an Audit Committee member.
- Recap session – Q&A across the three workshop sessions.

## **Equalities Implications**

There are no direct implications arising from this report

## **Legal Implications**

Whilst there are no direct implications arising from this report, the Accounts and Audit Regulations specifically require that a relevant body must "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices"

## **Resource and Value for Money Implications**

The net budget of the Internal Audit Section is £1,027,510.

## **Risk Implications**

Whilst there are no direct risk implications arising from this report, the Audit & Standards Committee objectively examines, evaluates and reports on the adequacy of the control environment as a contribution to the proper, economic, efficient and effective use of resources. Where relevant, the results of individual reviews will link into the County Councils Annual Governance Statement, providing assurance on the operation of key controls.

## **Climate Change Implications**

There are no direct climate change implications arising from this report.

## **List of Background Documents/Appendices:**

- CIPFA – Practical Guidance for Local Authorities and Police 2022 Edition.
- Review of the Effectiveness of the Audit & Standards Committee Presentation – March 2023
- Review of the Audit & Standards Committee Terms of Reference Report – September 2023

## **Contact Details**

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# Audit and Standards Committee Forward Plan 2023/2024

*If you would like to know more about our work programme, please contact Lisa Andrews, Assistant Director - Audit & Financial Services, 01785 276402 or [Lisa.Andrews@Staffordshire.gov.uk](mailto:Lisa.Andrews@Staffordshire.gov.uk)*

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Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<b>25 April 2023</b>				
External Audit – Verbal Update. <ul style="list-style-type: none"> <li>• Financial Year 2020/21</li> <li>• Financial Year 2021/22</li> </ul> Report of Ernst & Young				
Annual Report of the work of the Audit & Standards Committee Joint Report of the Director for Corporate Services and Director of Finance Lead Officer: Lisa Andrews				
Special Panel of the Audit & Standards Committee for the appointment of Independent Remuneration Panel Members. Report of the Director for Corporate Services. Lead Officer: Chris Ebberley				
Annual Report on Information Governance				

Agenda Item 7

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2023/24 Report of the Director of Finance Lead Officer: Debbie Harris				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).				
Infrastructure+ Asset Data Management – Progress report on implementation of Internal Audit recommendations. Lead Officers: David Walters/Scott Denny				
Settlement Agreements - Progress report on implementation of Internal Audit recommendations Lead Officer: Sarah Getley				
Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).  <b><u>Top Risk Reviews</u></b> <ul style="list-style-type: none"> <li>• Highways Transformation Programme Position Statement</li> <li>• Send Strategy Implementation (Substantial Assurance)</li> </ul> <b><u>Special Investigation</u></b>				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<ul style="list-style-type: none"> <li>SEND Personal Budgets (significant fraud with police circa £180k)</li> </ul>				
<b>11 July 2023</b>				
Internal Audit Outturn Report 2022/23 Report of the Director of Finance Lead Officer: Debbie Harris				
Update regarding the situation within the External Audit provision. Report of the Director of Finance Lead Officer: Lisa Andrews/Rachel Spain				
External Audit – Verbal Update. <ul style="list-style-type: none"> <li>Financial Year 2020/21</li> <li>Financial Year 2021/22</li> </ul> Report of Ernst & Young				
Code of Conduct for Members – Annual Report on the Management of Complaints Report of Director for Corporate Services Lead Officer: Julie Plant				
Code of Corporate Governance –2023 Update Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Review of the Effectiveness of the Audit & Standards Committee – Verbal Update. Report of the Director of Finance Lead Officer: Lisa Andrews				
Appointment of Members to Standards Panel 2023/24. Lead Officer: Chris Ebberley				
FRC Annual Report on the Quality of External Audit.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Proposed changes to the Constitution. - Countryside & Rights of Way Delegations Report of Director for Corporate Services Lead Officer: Julie Plant				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).	As required	As required		
Appendix 2 – Counter Fraud Outturn Report 2022/23 Lead Officers: Debbie Harris				
<b>19 September 2023</b>				
External Audit – Verbal Update. <ul style="list-style-type: none"> <li>• Financial Year 2020/21</li> <li>• Financial Year 2021/22</li> </ul> Report of Ernst & Young				
Civil Contingencies Governance Annual Report – 2022/23 Report of the Director for Corporate Services Lead: Tracy Thorley				
Review of the Effectiveness of the Audit & Standards Committee – Results of the Member Workshop. Report of the Director of Finance Lead Officer: Lisa Andrews				
Review of the Effectiveness of the Audit & Standards Committee – Updated Terms of Reference.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Review of the Effectiveness of the Audit & Standards Committee – Consideration of the Appointment of Independent Members to the Committee.				
Proposed changes to the Constitution – Scheme of Delegation Countryside and Rights of Way. Lead Officer – Julie Plant	As required. (KL to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).	As required			
Nexus & Company Governance – Follow Up Report. Lead Officer – Debbie Harris/Kate Loader				
Review of the arrangements regarding County Farms sales. Lead Officer – Rachel Spain				
<b>31 October 2023 – Meeting Cancelled</b>				
Final Report to those charged with Governance (ISA 260) 2020/21 a) Staffordshire County Council Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Final Report to those charged with Governance (ISA 260) 2020/21 b) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Annual Audit Letter – 2020/21 Report of Ernst & Young	Moved from September 2022	Hopefully ready in time for the		

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
		December 23 meeting		
Future External Audit arrangements for the outstanding Statement of Accounts. Report of Director of Finance Lead Officer – Rachel Spain	To be produced once the DLUC guidance is received.			
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee	Going 6 <sup>th</sup> November 23	To go to the December 23 meeting		
National Fraud Initiative - Update Report of the Director of Finance Lead Officer: Debbie Harris	To go to Dec 23 meeting			
Training on Statement of Accounts Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off	TBA		
Draft Statement of Accounts 2022/23 Presentation and Report of Director of Finance Lead Officer: Rachel Spain	Defer until after the 20/21 & 21/22 accounts are signed off	TBA		
Proposed changes to the Constitution	As required. (KL to advise)	Future meeting will require to sign off the appointments of Directors to Nexus prior to going to Full Council	Ideally ready for the December 23 meeting ready for Feb 24 Full Council	
Standard Matters	As required. (JP to advise)	None this time		
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).	As required			
Sales to Cash 22/23 – limited Assurance report.	To go to the December 23 meeting instead.			
<b>12 December 2023</b>				
Final Report to those charged with Governance (ISA 260) 2020/21 Staffordshire County Council Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Final Report to those charged with Governance (ISA 260) 2020/21 d) Staffordshire Pension Fund Report of Ernst & Young	Moved from December 2021	Hopefully ready in time for the December 23 meeting		
Staffordshire Pension Fund Audit Planning Report 2022/23 Report of Ernst & Young	Moved from March 2023			
Annual Governance Statement 2022/23 Report of the Deputy Chief Executive and Director for Corporate Services Lead Officer: Lisa Andrews				
Health, Safety and Wellbeing Performance Annual Report Report of Director for Corporate Services Lead Officer: Becky Lee	Going to SLT 6 <sup>th</sup> November 23	To go to the December 23 meeting		
National Fraud Initiative - Update Report of the Director of Finance Lead Officer: Debbie Harris	To go to Dec 23 meeting			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Internal Audit Plan 2023 – 2024 Progress Report. Report of the Director of Finance Lead: Debbie Harris				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports ( <i>Part 2 items</i> ).				
Sales to Cash 2022/23 – limited Assurance report.				
<b>20 February 2024</b>				
Member Officer Relationships – update Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Chris Ebberley				
Adoption of Statutory guidance on Settlement Agreements / Constitutional Changes. Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Kate Loader				
Proposed Constitutional Changes – Nexus Report of the Deputy Chief Executive and Director for Corporate Services. Lead Officer: Kate Loader				
Annual Audit Report – 2020/21 Report of Ernst & Young	Moved from September 2022			
External Audit – Verbal Update.				



Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
<ul style="list-style-type: none"> <li>Financial Year 2020/21</li> <li>Financial Year 2021/22</li> </ul> Report of Ernst & Young				
Updated Annual Governance Statement – 2022/23 Report of the Deputy Chief Executive & Director for Corporate Services Lead Officer: Lisa Andrews				
Internal Audit Charter 2024/25 Report of the Director of Finance Lead Officer: Debbie Harris				
Update regarding the Recruitment Documentation for the Independent Expert to the Audit & Standards Committee. Report of Deputy Chief Executive and Director for Corporate Services. Lead Officer: Lisa Andrews				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<p><b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).</p> <p>Building Resilient Families &amp; Communities – Grant Verification Checks – Limited Assurances            Report of the Director of Finance            Lead Officer: Debbie Harris</p>				
<b>19 March 2024</b>				
External Audit Situation – Outstanding Accounts/ Future Arrangements Consultation.				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
Verbal Report of the Director of Finance Lead Officer: Rachel Spain				
Introduction of new External Auditor for the 2023/2024 Financial Statements – KPMG Verbal Report of KPMG				
Review of the Effectiveness of the Audit & Standards Committee – 2024 training Schedule. Report of the Deputy Chief Executive and Director for Corporate Services Lead Officer: Lisa Andrews				
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<p data-bbox="91 831 835 943"><b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports (<i>Part 2 items</i>).</p> <p data-bbox="91 991 835 1133">Infrastructure+ Asset Data Management – Further Progress report on the implementation of Internal Audit recommendations. Lead Officers: David Walters/Scott Denny</p>		See email		
SEND Transformation Update Director of Children & Families Lead Officer: Halit Hulusi		See email		
Children’s Disability Services – Limited Assurance Report Lead Officers: Nisha Gupta/ Clive Cartman-Frost				
<b>23 April 2024</b>				
External Audit Plan 2023/24 Report of KPMG	Dependent upon the closure of			

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome
	the 21/22 & 22/23 Accounts by EY			
Staffordshire Pension Fund Audit Planning Report 2023/24 Report of KPMG/	Dependent upon the closure of the 21/22 & 22/23 Accounts by EY			
Annual Report of the work of the Audit & Standards Committee Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Strategic Risk Management - Risk Management Policy Statement & Strategy. Report of the Director for Corporate Services Lead Officer: Lisa Andrews				
Annual Report on Information Governance Report of the Director for Corporate Services Lead Officer: Tracy Thorley/ Natalie Morrisey				
Internal Audit Plan 2024/25 Report of the Director of Finance Lead Officer: Debbie Harris				
Proposed changes to the Constitution	As required. (KL to advise)			
Standard Matters	As required. (LAR to advise)			
Forward Plan for the Audit and Standards Committee Lead Officer: Lisa Andrews				
<b>PART TWO EXEMPT</b> Internal Audit Special Investigation/limited/ Top Risk Areas reports (Part 2 items).				

Item and lead officer	Date of meeting	Links with Council strategic commissioning priorities	Detail	Action/Outcome

### Membership

<i>Mike</i>	<i>Worthington</i>	Bernard Peters
<i>(Chair)</i>		James Salisbury
<i>Carolyn</i>	<i>Trowbridge</i>	Janice Silvester-Hill
<i>(Vice Chair)</i>		Richard Cox
Arshad Afsar		Ian Wilkes
Keith Flunder		Graham Hutton
Ross Ward		Ann Edgeller
Bernard Williams		
Philippa Haden		
Phil Hewitt		

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### Calendar of Future Committee Meetings

**(All meetings at 10.00 a.m. unless otherwise stated)**

24 April 2023  
11 July 2023  
19 September 2023  
01 November 2023  
12 December 2023  
20 February 2024  
**19 March 2024**  
23 April 2024

*Draft Dates - 2024/2025 Civic Year*

*09 July 2024*  
*24 September 2024*  
*05 November 2024*  
*10 December 2024*  
*25 February 2025*  
*25 March 2025*  
*22 April 2025*

Meetings usually take place at County Buildings, Martin Street, Stafford ST16 2LH

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