

STEVENAGE BOROUGH COUNCIL

**AUDIT COMMITTEE
MINUTES**

Date: Wednesday, 4 September 2024

Time: 7.00pm

Place: Council Chamber - Daneshill House, Danestrete

Present: Councillors: Carolina Veres (Chair), Tom Plater (Vice Chair), Lloyd Briscoe, Philip Bibby CC, Robert Boyle, Lynda Guy, Mason Humberstone, Ceara Roopchand, Anne Wells and Tom Wren

Start / End Start Time: 7.00pm
Time: End Time: 7.55pm

1 **APOLOGIES FOR ABSENCE AND DECLARATIONS OF INTEREST**

There were no apologies for absence or declarations of interest.

2 **MINUTES OF PREVIOUS MEETING**

It was **RESOLVED** that the Minutes of the meeting of the Audit Committee held on 4th June 2024 be approved as a correct record and signed by the Chair.

3 **SAFS ANNUAL REPORT 2023/24 AND UPDATE ON THE CURRENT YEARS WORK**

The Committee considered an annual report in respect of the Shared Anti-Fraud Service (SAFS) and an update on the current year's work.

The report included a detailed account of all anti-fraud activity during 2023/24. It was explained the Council and SAFS work continuously with a close partnership and much of the work reported was undertaken or supported by Council officers. The report reflected the Councils positive and robust approach to dealing with fraud, this included reactive and proactive activity and the use of technology and current best practice to prevent fraud occurring.

The Committee was advised that during 2023/2024 SAFS received 185 'referrals' (allegations) of fraud affecting council services, a significant increase from the 132 in the previous 12 months, but still within the broad range of historical referrals and comparable to other SAFS Partners. Reporting of suspected fraud by staff and the public was good and indicated that staff knew their fraud risks and when to report their suspicions and that the public had confidence in reporting matters to the Council.

Councillors queried what were the overall impacts of the service provided by SAFS on the fraud the council experienced. In response to the question the officer stated that it was difficult to determine the impact solely on statistics because officers had

received training on how to identify and report fraud cases and an increased amount of fraud cases could be as a result of more detection. It was explained that SAFS were determined to ensure a good level of service and had increased members of staff on their team to reflect this.

RESOLVED:

- a) That activity undertaken by the Shared Anti-Fraud Service (SAFS) to deliver the 2023/2024 Anti-Fraud Plan for the Council be noted.
- b) That all Anti-fraud activity undertaken by Council Officers and SAFS to protect the Council and the public funds it administers be noted.

PROGRESS WITH SAFS ANTI-FRAUD PLAN 2024/25

This item was considered as part of the previous item.

RESOLVED:

- a) That the progress by officers and the Shared Anti-Fraud Service to deliver the Anti-Fraud Plan for the Council be noted.

4 PROGRESS WITH SAFS ANTI-FRAUD PLAN 2024/25

This item was considered as part of the previous item.

RESOLVED:

- a) That the progress by officers and the Shared Anti-Fraud Service to deliver the Anti-Fraud Plan for the Council be noted.

5 INTERNAL AUDIT PLAN 2024/25 - PROGRESS REPORT

Simon Martin (SIAS) presented the Internal Audit Plan 2024/25 Progress Report to the committee. The report provided members with the progress made by the Shared Internal Audit Service (SIAS) in delivering the Council's 2024/25 Internal Audit Plan to 16 August 2024, the findings for the period 1 May 2024 to 16 August 2024, details of any changes required to the approved Internal Audit Plan, the implementation status of previously agreed audit recommendations, an update on performance management information to 16 August 2024 and a briefing paper on the revised Global Internal Audit Standards. Internal Audit's Annual Plan for 2024/25 was approved by the Audit Committee at its meeting on 26 March 2024. The Audit Committee receive periodic updates against the Internal Audit Plan. It was noted that this was the first update report for 2024/25.

It was explained that as of 16 August 2024, 32% of the 2024/25 Internal Audit Plan days had been delivered (the calculation excluded contingency days that had not yet been allocated).

Members discussed whether the committee should receive details of any medium priority internal audit recommendations, in addition to the critical and high priority recommendations already received. At the conclusion of that discussion, it was decided that medium priority recommendations should be added to the schedule going forward.

RESOLUTION:

- a) That the Internal Audit Progress Report be noted
- b) That the Internal Audit Plan Changes be approved
- c) That the Status of Critical and High Priority Recommendations be noted
- d) That the Global Internal Audit Standards Briefing paper be noted
- e) That a standing item be added to each agenda to analyse the effectiveness of the Audit Committee

6 ANNUAL TREASURY MANAGEMENT STRATEGY - REVIEW OF 2023/24

Brian Moldon (Assistant Director Finance) presented the Annual Treasury Management Strategy – review of 2023/24 to the committee. The purpose of the report was to review the operation of the 2023/24 Treasury Management and Investment Strategy. During 2023/24 the minimum reporting requirements were that the Council should receive the following reports: an annual treasury strategy in advance of the year (Council 7 February 2023), a mid-year treasury update report (Council 20 December 2023), an annual review following the end of the year describing the activity compared to the strategy.

The Assistant Director of Finance confirmed that there have been no breaches in the Prudential Indicators and that all temporary investments were carried out in line with the Treasury Management Strategy.

RESOLVED:

- a) That the 2023/24 Annual Treasury Management Review be recommended to Council for approval.

7 URGENT PART 1 BUSINESS

There was no urgent part 1 business.

8 EXCLUSION OF PUBLIC AND PRESS

It was **RESOLVED:**

- 1. That, under Section 100(A) of the Local Government Act 1972, the press and public be excluded from the meeting for the following items of business on the grounds that they involved the likely disclosure of exempt information as described in paragraphs 1 to 7 of Part 1 of Schedule 12A of the Act, as amended by SI 2006 No. 88.

2. That having considered the reasons for the following item being in Part II, it be determined that maintaining the exemption from disclosure of the information contained therein outweighed the public interest in disclosure.

9 **INTERNAL AUDIT PLAN 2024/25 - PROGRESS REPORT**

It was **RESOLVED** that the recommendations be noted.

10 **STRATEGIC RISK REGISTER**

It was **RESOLVED** that the Strategic Risk Register had been noted.

11 **URGENT PART II BUSINESS**

There was no urgent Part II business.

CHAIR