
Audit Committee

MINUTES of the Meeting held in the Council Chamber, Swale House, East Street, Sittingbourne, ME10 3HT on Wednesday, 23 October 2024 from 7.00 pm - 7.18 pm.

PRESENT: Councillors Hayden Brawn (Substitute for Councillor Dolley Wooster), Simon Clark (Chair), Charles Gibson, Angela Harrison, Richard Palmer and Terry Thompson.

OFFICERS PRESENT: Philippa Davies, Lisa Fillery, Claire Stanbury and Katherine Woodward.

OFFICER PRESENT (VIRTUALLY): Ibukun Oluwasegun.

APOLOGIES: Councillors Andy Booth, Derek Carnell, Tara Noe and Dolley Wooster.

365 **Emergency Evacuation Procedure**

The Chair outlined the emergency evacuation procedure.

366 **Minutes**

The Minutes of the Meeting held on 17 July 2024 (Minute Nos. 98 – 102) were taken as read, approved and signed by the Chair as a correct record.

367 **Declarations of Interest**

No interests were declared.

368 **Audit Committee Annual Report**

The Head of Audit Partnership introduced the report as set out in the agenda papers and she highlighted a new section set out within Appendix B to the Annual Report: the CIPFA Self-Assessment of Good Practice. The Head of Audit Partnership reported that overall the position for the Council was generally positive. A few areas where improvements could be made were set out in Section six of the report.

The Chair invited Members to ask questions and make comments, and these included:

- Clarification sought in relation to the good practice principle that an independent person should be appointed to the committee, and the potential public perception that the Council was not addressing this as the matter had not been covered in the report;
- considered it was important to 'sell' any audit training in a way that attracted Members who were unfamiliar with the wide span of audit matters; and
- considered the lack of funding from Central Government in relation to the cost-of-living crisis, should be included within the report.

In response, the Head of Audit Partnership drew attention to section six of the report which set out that the Audit Committee had decided not to appoint an independent member at the moment, but that this would be reviewed after the next local elections. The Director of Resources explained that the subject of funding from Central

Government was included within the budget papers that went to Full Council.

Councillor Richard Palmer proposed recommendation (1), and this was seconded by Councillor Angela Harrison.

Councillor Angela Harrison proposed recommendation (2), and this was seconded by Councillor Hayden Brawn.

Councillor Richard Palmer proposed recommendation (3), and this was seconded by Councillor Terry Thompson.

Resolved:

(1) That the Audit Committee Annual Report for 2023/24 at Appendix I to the report be agreed.

(2) That the inclusion of the CIPFA checklist be approved to demonstrate how the Committee had fulfilled its duties.

(3) That the Chair of the Audit Committee presents the report to a meeting of Full Council to demonstrate how the Committee has discharged its duties.

369 **Treasury Management 2024/25 Q1 Report**

The Head of Finance and Procurement introduced the report as set out in the agenda papers. She explained that there was now a requirement to report quarterly, rather than half-yearly, on treasury management transactions.

A Member sought clarification on the figures set out in paragraph 2.14 of the report and what the forecast was for the rest of the year. In response, the Director of Resources explained that the forecast would be included in the monitoring report. She reminded Members that the Council was balancing its budget by using reserve funds, and there was technically not an underspend until the Council was not taking funds from the reserves.

Councillor Richard Palmer proposed the recommendations, and this was seconded by Councillor Angela Harrison.

Resolved:

(1) That the performance information in the report be noted.

(2) That the prudential and treasury management indicators within the report be noted.

Chair

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All minutes are draft until agreed at the next meeting of the Committee/Panel