

# Minutes

<b>Meeting name</b>	<b>Audit and Standards Committee</b>
<b>Date</b>	<b>Thursday, 20 February 2025</b>
<b>Start time</b>	<b>6.30 pm</b>
<b>Venue</b>	<b>Parkside, Station Approach, Burton Street, Melton Mowbray, Leicestershire LE13 1GH</b>

## Present:

**Chair** Councillor L. Higgins (Chair)

**Councillors** J. Mason (Vice-Chair) J. Adcock  
I. Atherton M. Brown  
A. Freer R. Sharp

**In Attendance** External Auditor – Director for Grant Thornton, Helen Lillington  
External Auditor – Audit Manager, Lisa Morrey

**Officers** Director for Corporate Services  
Legal Services Manager  
Senior Technical Accountant  
Senior Democratic Services and Scrutiny Officer

Minute No.	Minute
39	<p><b>Apologies for Absence</b> Apologies for absence were received from Councillors Carter and Evans.</p>
40	<p><b>Declarations of Interest</b> No declarations of interest were received.</p>
41	<p><b>Statement of Accounts 2023-24</b> The Director for Corporate Services, Dawn Garton, introduced the report. The External Auditor, Director for Grant Thornton, Helen Lillington, provided additional comments for the Committee’s consideration.</p> <p>During the discussion the following points were noted:</p> <ul style="list-style-type: none"> <li>• The Chairman commented that the local government sector requires more funding to effectively deliver services.</li> <li>• It was noted that it was difficult to compare the Council with neighbouring authorities due to the impact of the Housing Revenue Account. The Director for Corporate Services commented that this was a CIPFA requirement to have a consolidated balance sheet.</li> <li>• The funding settlement was raised, in particular extra funding to cover the national insurance increases. It was confirmed that the sector are lobbying on the unfairness of the financial settlement.</li> <li>• Following a discussion on the handling of Section 106 monies, it was confirmed that any obligations for the County Council would be collected by them. The Council would collect contributions for health but it will be handed over to them as soon as possible.</li> </ul> <p><b>RESOLVED</b></p> <p>That the Audit and Standards Committee</p> <ol style="list-style-type: none"> <li>1) <b>APPROVED</b> the Statement of Accounts for 2023-24.</li> <li>2) <b>APPROVED</b> the Letter of Representation for the year ended 31 March 2024.</li> </ol> <p>(Unanimous)</p>
42	<p><b>Annual Governance Statement</b> The Director for Corporate Services, Dawn Garton, introduced the report.</p> <p>The Committee did not make any comments on the report.</p> <p><b>RESOLVED</b></p> <p>That the Audit and Standards Committee</p>

	<p>1) <b>APPROVED</b> the Council’s Annual Governance Statement (AGS) for 2023/24, as set out in Appendix A to this report,</p> <p>2) <b>AGREED</b> that this should be signed by the Leader and the Chief Executive.</p> <p>(Unanimous)</p>
43	<p><b>External Audit Findings for Melton Borough Council</b></p> <p>The External Auditor, Director for Grant Thornton, Helen Lillington, introduced to the report and confirmed that they would issue a disclaimed opinion.</p> <p>During the discussion the following points were noted:</p> <ul style="list-style-type: none"> <li>• Following a discussion it was confirmed that the External Auditors can’t formally conclude the audit and issue an audit certificate as they had been asked to keep it open by the National Audit Office.</li> <li>• In response to a query raised, it was confirmed that pension fund unadjusted errors are something that happens. The Pension Fund Auditor found an error late in the process and the Council’s share was not a cause for concern.</li> <li>• Concern was raised in respect to collaboration and the delay in the information. It was confirmed that the Senior Leadership Team would be tracking the progress. Final accounts have not been audited for a few years, however this year they have been and Officers haven’t been used to the audit requirements.</li> </ul> <p><b>RESOLVED</b></p> <p>That the Audit and Standards Committee <b>NOTED</b> the findings for Council.</p>

The meeting closed at: 7.16 pm

Chair