

NORTHUMBERLAND COUNTY COUNCIL

AUDIT COMMITTEE

At a meeting of the Audit Committee held in the Council Chamber, County Hall, Morpeth on Wednesday, 27 February 2025 at 10.15 a.m.

PRESENT

P. Topping
(Chair and Independent Member, in the Chair)

COUNCILLORS

Dale, A.
Jackson, P.

Oliver, N.
Reid, J.

CO-OPTED MEMBERS

Hannah, J.

OFFICERS IN ATTENDANCE

Gerrard, S.

Director of Law and Governance
(MO)

McDonald, K.

Head of Internal Audit and Risk
Management

Todd, A.

Democratic Services Officer

Willis, J.

Executive Director of
Transformation and Resources
(S151 Officer)

ALSO IN ATTENDANCE

Harold, D.

Forvis Mazars (External Audit)

Harvey, K.

Head of Corporate Finance

Kirkham, M.

Forvis Mazars (External Audit)

Paterson, H.

Chief Executive

Sanderson, G. (part)

Leader of the County Council

1 member of the press was also in attendance.

56. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors D. Towns, T. Cessford, L. Grimshaw, A. Wallace and Independent Member S. Green.

Ch.'s Initials.....

57. DISCLOSURES OF MEMBERS' INTERESTS

Councillor J. Reid declared an interest in the items to be discussed on the agenda as Chair of Advance Northumberland.

58. EXTERNAL AUDIT

58.1 Auditor's Annual Report

The report summarised the work undertaken as the auditor for Northumberland County Council ('the Council') for the year ended 31 March 2024 (a copy of which has been filed with the signed minutes).

M. Kirkham and D. Harold from Forvis Mazars drew Members' attention to the main points detailed within the report.

It was reported that the financial statements were to be issued with an unqualified opinion, without modification. There had not been any significant weaknesses identified in the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources. No questions or objections had been received in relation to the accounts.

It was noted that this was the first time Forvis Mazars had issued this report to the Council without serious adverse findings. The report highlighted the significant work that had taken place to improve and make changes within the Council, particularly in relation to governance. The Annual Report was positive although it was noted that the Council needed to remain focussed on continuing to strive for improvement and allow time for the changes to become fully embedded within the organisation.

Members thanked all for their continued commitment and dedication to support the improvements being put in place within the Council. The report was very welcome following a number of turbulent years.

RESOLVED that that Audit Committee note and accept the Auditor's Annual Report for the year ended 31 March 2024.

58.2 Audit Completion Report for the year ended 31 March 2024

The purpose of the document was to summarise the audit conclusions (a copy of the report has been filed with the signed minutes).

M. Kirkham and D. Harold from Forvis Mazars drew Members' attention to the main points within the report.

It was noted that it had been concluded that the significant risks and other key judgement areas as set out in the report remained appropriate.

In respect of the Council's value for money arrangements it was noted that External Audit had followed up the prior year significant weaknesses in arrangements and concluded that there were none carried forward. It was advised that throughout the course of the audit the work was carried out with the full cooperation of management.

Ch.'s Initials.....

Members expressed their appreciation for all officers involved in the audit. The completion report was clear and detailed with Members welcoming the positive conclusion assurances given by External Audit.

RESOLVED that Audit Committee note and accept the Audit Completion Report for the year ended 31 March 2024.

59. REPORT OF THE CABINET MEMBER FOR CORPORATE SERVICES

Statement of Accounts 2023-24

To seek approval of the Council's Statement of Accounts for the financial year ended 31 March 2024. (A copy of the report has been filed with the signed minutes).

It was anticipated that work was on track to be able to publish the audited accounts by Friday 28 February 2025 which was the 2023-24 backstop date.

Members thanked officers for the work undertaken to not only be able to present the final statement of accounts for 2023-24 today but also by the backstop date deadline. This was a great achievement.

RESOLVED that Audit Committee:

- (a) approve the Council's Statement of Accounts for the financial year ended 31 March 2024, subject to the matters outstanding in the External Auditor's Audit Completion Report, and
- (b) approve delegated authority for the Executive Director of Transformation and Resources to agree the outstanding issues detailed in Section 2 of the External Auditor's Audit Completion Report.

60. DATE OF NEXT MEETING

RESOLVED the next meeting is scheduled for Thursday, 27 March 2025 at 10.15 a.m.

CHAIR.....

DATE.....

Ch.'s Initials.....