

# HINCKLEY AND BOSWORTH BOROUGH COUNCIL

## AUDIT COMMITTEE

29 MAY 2024 AT 6.30 PM

PRESENT: Cllr DS Cope - Chair

Cllr REH Flemming, Cllr BE Sutton, Cllr R Webber-Jones, Cllr P Williams and Cllr P Stead-Davis

Also in attendance:

Officers in attendance: Ilyas Bham, Sarah Knowles (Mazars), Helen Parks (Azets), Sharon Stacey and Rebecca Valentine-Wilkinson

### 21. **Apologies and substitutions**

Apologies for absence were submitted on behalf of Councillors Allen, Gibbens, Hollick, Lambert, Pendlebury and Surtees with the following substitutions authorised in accordance with council procedure rule 10:

Councillor Stead-Davies for Councillor Pendlebury.

### 22. **Minutes of previous meeting**

It was moved by Councillor Webber-Jones, seconded by Councillor Flemming and

RESOLVED – the minutes of the meeting held on 24 April be confirmed as a correct record.

### 23. **Declarations of interest**

There were no interests declared at this meeting.

### 24. **Unaudited Statement of Accounts 2021/22**

Members were presented with the draft financial statement for 2021/22 that were subject to external audit.

In response to questions from members, it was confirmed that it was expected that the auditors would give a modified opinion and would report back to committee any irregularities found.

It was moved by Councillor Webber-Jones, seconded by Cllr Williams, and

RESOLVED – the report be noted.

### 25. **Unaudited Statement of Accounts 2022/23**

Members were presented with the draft financial statement for 2022/23 that were subject to external audit.

In response to questions from members, it was confirmed that the draft set of accounts were reported to committee before they were audited. The auditors would then complete the audit and a draft statement would be prepared to be signed off by this committee.

It was moved by Councillor Webber-Jones, seconded by Cllr Williams, and

RESOLVED – the report be noted.

**26. Statement of Accounts 2023/24 Significant Judgements & Uncertainties**

Members were presented with this report that summarised the significant areas of accounting judgement and sources of estimation uncertainty which were likely to arise in relation to the 2023-24 statement of accounts.

Members noted this had been a challenging piece of work and thanked officers for the work done on this report.

It was moved by Councillor Flemming, seconded by Councillor Webber-Jones and

RESOLVED – the report be noted.

**27. S106 Planning obligations Internal audit report**

Members were presented with this report that reviewed the section 106 planning obligations in the 2022-23 internal audit plan that had moderate assurance overall.

Members noted that the compliance officer had made significant improvements in that area.

A member asked for due consideration to be made when implementing the controls for parish councils and to monitor the situation to ensure this didn't create a further problem.

It was moved by Councillor Williams, seconded by Councillor Webber-Jones and

RESOLVED – the report be noted.

**28. Internal audit annual report 2022/23**

Members were presented with this annual report that incorporated the internal audit opinion that covered the work undertaken in respect of the internal audit plan for 2022/23.

It was moved by Councillor Flemming, seconded by Councillor Webber-Jones, and

RESOLVED – the report be noted.

(The Meeting closed at 7.01 pm)

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CHAIR