

HINCKLEY AND BOSWORTH BOROUGH COUNCIL

AUDIT COMMITTEE

24 JULY 2024 AT 6.30 PM

PRESENT: Cllr DS Cope - Chair
Cllr A Pendlebury – Vice-Chair
Cllr CM Allen, Cllr REH Flemming, Cllr SM Gibbens, Cllr C Lambert,
Cllr BE Sutton, Cllr P Williams, Cllr RG Allen (for Councillor Surtees)
Cllr CE Green (for Councillor Webber-Jones) and Cllr K Lynch

Also in attendance:

Officers in attendance: Ashley Stewart (Mazars), Julie Kenny, Sarah Knowles (Mazars), Rebecca Valentine-Wilkinson and Ashley Wilson

71. **Apologies and substitutions**

Apologies for absence were submitted on behalf of Councillors, Hollick, Surtees and Webber-Jones, with the following substitutions authorised in accordance with council procedure rule 10:

Councillor Green for Councillor Webber-Jones
Councillor R Allen for Councillor Surtees

72. **Minutes of previous meeting**

It was moved by Councillor Flemming, seconded by Councillor Sutton and

RESOLVED – the minutes of the meeting held on 29 May 2024
be confirmed as a correct record.

73. **Declarations of interest**

There were no interests declared at this meeting.

74. **Unaudited Statement of Accounts 2023/24**

Members were presented with the draft financial statements for 2023/24 and annual governance statement for 2023/24.

In response to questions from members it was confirmed that:

- These were draft accounts that were not expected to change significantly
- There were no management concerns from internal audit around the annual governance statement
- The reason for the reference to the challenges faced by Leicestershire County Council's financial pressures was because historically this had resulted in pressures being passed to HBBC for example the removal of recycling credits

- HRA debtors were managed by the HRA recovery team and action was taken to ensure the areas were chased and recovered where possible
- A Housing Strategy would be coming to members that would include information on the housing stock
- An average of 4/5% interest was based on income moving forward in the short term but with a return to lower levels in the next 18 months to two years in line with BoE forecasts.

It was proposed by Councillor S Gibbens, seconded by Councillor Flemming, and

RESOLVED - that the draft financial statements and Annual Governance Statement for 2023/24 be approved.

75. Internal Audit progress report

Members were presented with this progress report and noted the deferral of the Leisure Centre audit to the 2024/25 internal audit plan.

In response to a question from members around the deferral of the leisure centre audit it was confirmed that it had been agreed with the service to defer this audit as there were ongoing projects that required focus for their resources.

It was proposed by Councillor Williams, seconded by Councillor C Allen, and

RESOLVED – the report be noted.

76. Housing Benefit and Local Council Tax Support 2023/24 Internal Audit final report

Members were presented with this report that provided them with the assurances as to the adequacy and effectiveness of the key controls relating to Housing Benefit and Local Council Tax Support.

In response to questions from members it was confirmed that:

- The overall debt related to all three local authorities within the Partnership
- The same audit report would be referred to all three authorities within the Partnership
- Management Board received performance reports around council tax and overpayments recovery and had recently put in some additional actions to give members the assurance that this would be monitored.

It was proposed by Councillor Flemming, seconded by Councillor Williams, and

RESOLVED – the report be noted.

77. Report on the National Fraud Initiative (NFI) and any other fraud issues

Members were presented with this report that informed them of the updated results of the 2022/23 report on the National Fraud initiative and other fraud issues affecting the council.

It was proposed by Councillor S Gibbens, seconded by Councillor R Allen, and

RESOLVED – the report be noted.

78. Items to be referred to Council

There were no specific items identified to be referred to council.

79. Referring Audit Committee minutes to Council

As part of the self-assessment exercise that had been undertaken, members, had suggested that the audit committee minutes be put on the council agenda for all future meetings.

It was proposed by Councillor R Allen, seconded by Councillor C Allen, and

RESOLVED – that minutes of this meeting be reported to council for information purposes only to demonstrate the work of the audit committee and give an update to council.

(The Meeting closed at 7.31 pm)

CHAIR