

AUDIT AND GOVERNANCE COMMITTEE

**MEETING HELD AT THE BAR LOUNGE - TOWN HALL, BOOTLE
ON 28 NOVEMBER 2024**

PRESENT: Councillor Robinson (in the Chair)
Councillors Johnson, Maher, McNabb, Pugh and Shaw

30. APOLOGIES FOR ABSENCE

Apologies for absence were received from Councillors Conalty and Neary.

31. DECLARATIONS OF INTEREST

No declarations of any disclosable pecuniary interests or personal interests were received.

32. STATEMENT OF ACCOUNTS 2021/22 AND 2022/23

The Committee considered the report of the Executive Director of Corporate Services and Commercial which presented the final audited Statement of Accounts for 2021/22 and 2022/23, including the updated Annual Governance Statements and also the Completion Report from Ernst & Young LLP (EY) for approval.

The proposed "Letter of Representation" document to be provided by Sefton Council to EY was attached for approval.

The Committee also heard updates from Sefton Council's former external auditors (EY).

The Committee discussed the following topics:

- Determining Performance Materiality
- Misstatements
- Significant weaknesses
- The impact on future audit work
- Sefton Council's future progress

RESOLVED: That

- (1) the Statement of Accounts for 2021/22 and 2022/23, subject to the final completion of the audit be approved;
- (2) authority be delegated to the Chair to approve the final Statement of

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Accounts for 2021/22 and 2022/23, on behalf of Audit and Governance Committee, following completion of the audit, should any changes be required to the current versions approved by this Committee;

- (3) the updated Annual Governance Statements for 2021/22 and 2022/23 (Section 11 of the Statement of Accounts) be approved;
- (4) the comments of Ernst & Young LLP within their Completion Report be noted;
- (5) the Letter of Representation, subject to completion of the audit, be approved and authority be delegated to the Chair and the Executive Director of Corporate Services and Commercial to sign the Letter of Representation on the Council's behalf; and
- (6) authority be delegated to the Chair and Executive Director of Corporate Services and Commercial to sign on the Council's behalf revised Letters of Representation should the approved version need to be updated following the completion of the audit.