

# AUDIT COMMITTEE - 15 March 2021

## MINUTES

Present: Councillors: Mr T Beirne (Chairman), Mr D Page, and Councillors A Adeyemo, M Gough (Vice-Chairman) and M McLoughlin

Officers: David Acton – Democratic Services  
Tim Browne – Assistant Director – Inclusion and SEND  
Julie Cooper, Head of Financial Operations  
Olly Dodds – Audit Manager  
Samantha Gilbert – Assistant Director – Finance and Property Services  
John Gregory (External Auditor),  
Adam Paterson – Finance Manager  
Steve Sparkes. – Head of Audit Services  
Paul Wayman –Head of Catering Service

### 1. APOLOGIES

Mr Evans Mbajah tended his apologies.

### 2. DECLARATIONS OF INTEREST

There were no declarations of interest from Members.

### 3. QUESTIONS AND DEPUTATIONS

There were no questions or deputations.

### 4. MINUTES

The minutes of the meeting held on 10 February 2021 were confirmed as a true record.

### 5. VERBAL UPDATE FROM THE EXTERNAL AUDITOR

The External Auditor advised:-

- That the Audit Housing Benefits Claim had been sent to the Department for Works and Pensions and a report on the findings would be presented to the June meeting; and
- Planning was taking place with officers for the new year audit plan with a view to bring to the June meeting.

### 6. FINANCIAL REGULATIONS – 2021/22 UPDATE

The Committee were asked to consider the Council's annually revised Financial Regulations, the framework for the authority's financial affairs, which took into account organisational and operational changes as well as those made to processes and procedures to ensure the maintaining of good financial practice.

#### RESOLVED

The Committee recommended the revised Financial Regulations and other associated guidance documents, as set out within Appendices A-F of the report, for onward approval by Governance Committee on 24th March 2021 and finally Full Council, to be enforced from 1<sup>st</sup> April 2021.

### 7. 2020/21 STATEMENT OF ACCOUNTS PLANS

The Finance Manager reminded the Committee that the deadlines for the 2019/20 Statement of Accounts were extended by a couple of months due to the emerging coronavirus pandemic. Further to writing the report information had been received that deadlines for 2020/21 would follow those of 2019/20.

#### RESOLVED

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The Committee noted the revision to the timeline for the completion of the draft 2020/21 Statement of Accounts.

### **8. CIPFA FINANCIAL MANAGEMENT CODE – MARCH 2021 UPDATE**

The Committee were reminded that in March 2020 they were advised of the officer assessment of current levels of compliance with the CIPFA Financial Management Code and the action plan for achieving desired compliance levels by April 2021. However, the implementation of some of the planned measures had been delayed due to the Council having to address significant new priorities in response to the coronavirus pandemic.

The Finance Manager set out the updated proposals of actions required to achieve full compliance with the code, including revised timescales, and confirmed that the March 2020 assessment of compliance against the code expectations still stood.

#### **RESOLVED**

The Committee were content with the revised action plan, as set out within both Appendix A and B of the report, to ensure full compliance.

### **9. MONITORING REPORT INTERNAL AUDIT**

The Committee were advised of work undertaken by Internal Audit as at March 2021.

#### **RESOLVED**

The Committee noted the work undertaken by Internal Audit as at March 2021.

### **10. RISK MANAGEMENT INFORMATION REPORT**

The Audit Manager detailed information of identified corporate risks, how they were being managed and that all had been reviewed by the Corporate Leadership Team on 2nd February 2021.

#### **RESOLVED**

The Committee noted the report in respect of the identified corporate risks.

### **11. EXCLUSION OF THE PRESS AND PUBLIC**

The Chairman did move that the press and public be now excluded from the remainder of the business to be transacted, on the grounds that there would be disclosure to them of exempt information as defined in Schedule 12A to the Local Government Act 1972.