

## **AUDIT AND GOVERNANCE COMMITTEE**

21 December 2020

**Present** – The Chairman (Councillor Hull) and Councillors Barrett, Handley, Lis, Mercer, Noland, Place, Wheeler and Independent Person Greg Robinson.

**Officers** – Chief Finance Officer (s151 Officer), Solicitor to the Council and Monitoring Officer, Exchequer and Performance Manager, External Audit Manager, Internal Audit Manager and Democratic Services and Scrutiny Officer.

Apologies for absence were received from Councillor Harbron.

Start: 6.45pm

Finish: 7.20pm

**Resolved** – That the minutes of the meeting held on 21 September 2020 were approved as a correct record.

### **Minutes for Report**

#### **AC.388      Confirmation of Final Certification - Statement of Accounts 2019/20**

The Chief Finance Officer introduced a report which confirmed the certification of the 2019/20 Statement of Accounts, the Audit Completion Report and other related documents. The External Audit Manager assured Members that the movements between the Accounts present in September and the final signed version were minor in nature and not material changes. Members were pleased to note that the issues outstanding in September had been resolved. The Committee thanked the Finance Team and Mazars audit colleagues for completing and auditing the accounts on time and in compliance with the required legislation, regulation and accounting codes despite the current pandemic.

**Resolved** – That, the final certification of the Statement of Accounts for 2019/20 is noted.

#### **AC.389      Internal Audit – Implementation of Recommendations**

The Exchequer and Performance Manager presented a report which updated Members on outstanding internal audit recommendations and all completions in the period. At the time of report production there were 9 internal audit requirements outstanding, Members however were pleased to note that there were now 8 internal audit requirements outstanding.

Members commented on the 'grey' status recommendations which were clarified to be recommendations not yet needing to be followed up by the Exchequer and Performance Manager. Members suggested the addition of the report date and expected completion date and the removal of green status recommendations once noted by the Committee.

**Resolved** – That, the contents of the report and Appendix A are noted.

AC.390

**Internal Audit Services Progress Report**

The Chief Finance Officer (s151) introduced a report which updated Members on the progress made against the 2020/21 Internal Audit Plan up to 9 December 2020. The Internal Audit Manager updated Members on the number of days spent on each audit area thus far. Members noted that the allocated 20 Contingency days had been spent on Post Business Support Verification and days originally allocated to Payroll had been reallocated to Business Grant Investigation and S106 audit areas to give the now 'in-house' payroll system time to develop before a full in-depth audit in 2021/22.

Members noted that the Chief Finance Officer (s151) met with the Internal Audit Manager to discuss the structure of next year's Internal Audit Plan to ensure the work is not heavily weighted on the back two quarters of the financial year. Members also noted that there had been no irregularities in relation to advanced payments, there had been 1 investigation which resulted in the return of a business grant to the Council.

**Resolved** – That, the contents of the report and appendix are noted.

AC.391

**Regulation of Investigatory Powers Act 2000**

The Solicitor to the Council (Monitoring Officer) submitted a report which advised the Committee of the Council's use of covert surveillance under the Regulation of Investigatory Powers Act 2000 since June 2019. Members were pleased to note that since the last report dated 25 June 2019, no covert surveillance had been authorised. The Solicitor to the Council (Monitoring Officer) brought Members attention to the outstanding training requirements which would be completed before the end of the municipal year.

**Resolved** – That, the contents of the report and appendix are noted.

**Minutes for Decision**

Chairman.