

AUDIT AND GOVERNANCE COMMITTEE

29 July 2020

Present – The Chairman (Councillor Hull) and Councillors Barrett, Lis, Mercer, Noland, Place and Wheeler.

Officers – Chief Executive, Chief Finance Officer (s151 Officer), Solicitor to the Council and Monitoring Officer, External Audit Engagement Lead, External Audit Manager, Democratic Services Manager and Democratic Services and Scrutiny Officer.

Apologies for absence were received from Councillors Handley and Harbron and Independent Person Greg Robinson.

Start: 6.30pm

Finish: 7.15pm

Resolved – That the minutes of the meeting held on 29 June 2020 were approved as a correct record.

Minutes for Report

AC.381

Draft Internal Audit Plan 2020/21

The Chief Finance Officer introduced a report which provided the proposed Internal Audit Plan for 2020/21. The Internal Audit Manager presented the report and Appendix which set out the areas, functions or activities at Craven which are to be reviewed together with an estimated number of days for each. Members were informed that under the Public Sector Internal Audit Standards, the Chief Audit Executive was required to give an overall opinion on the adequacy and effectiveness of their authority's internal controls, risk management and governance arrangements.

Members were pleased to note that all key financial systems within the Council had either been awarded 'significant' or 'good' levels of assurance. With regard to the current climate, the focus for the upcoming year's audit work would be based on risks identified during Covid-19 pandemic, its effect on the Authority and the recovery process following. Members noted that a significant part of the audit plan would be allocated to work in relation to the allocation of the business support grant funds.

The draft Audit Plan set out the various audits and days allocated for work on them from the 180 available days (not including the 20 days contingency) which included Car Park Income, Payroll, Business Continuity and Disaster Recovery, Post Business Support Grant Verification, Procurement Assurance/Contract Procedure Rules, Risk Management Review, ICT Data Security, Climate Change, S106, VAT, Contingency, Duplicate payments work, follow up of previous audit recommendations and management time/Committee Meetings.

Members discussed each item on the draft Audit Plan in detail and the Audit Manager and Chief Finance Officer addressed Members questions.

Resolved – (1) That, the Internal Audit Plan for 2020/21 is approved.

Update of the Statement of Accounts 2019/20

The Chief Finance Officer presented a report which updated Members on the production of the 2019/20 Statement of Accounts and the subsequent audit process. Members were informed that in April 2020 in response to the implications of Covid-19 the statutory deadlines for the certification of the 2019/20 accounts was extended and further amendments to the accounting code suspended. Members noted that for Craven District Council the statutory obligation to publish draft accounts had been changed to 30 September 2020 with the subsequent formal certification moved to 30 November 2020.

Members were pleased to note as a result of review of processes last year the Chief Finance Officer expected the draft Accounts to be complete by 30 June 2020 and formally completed by 30 July 2020.

The Chief Executive was pleased with progress and commended the Revenue and Benefits and Finance Teams.

Resolved – (1) That, the progress to date of the 2019/20 Statement of Accounts is noted.

Minutes for Decision

Chairman.