

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Online via the Zoom app. on 18 March 2021

Attendance list at end of document

The meeting started at 2.30 pm and ended at 3.23 pm

75 Public speaking

There were no members of the public registered to speak.

76 Minutes of the previous meeting

The minutes of the Audit and Governance Committee held on 28 January 2021 were confirmed as a true record.

77 Declarations on interest

None

78 Matters of urgency

None

79 Confidential/exempt item(s)

None

80 Audit Findings report - Grant Thornton

Jackson Murray from Grant Thornton explained the report presented the observations arising from the audit that were significant to the responsibility of those charged with governance to oversee the financial reporting process, as required by International Standard on Auditing (UK) 260 and the Code of Audit Practice ('the Code').

The audit approach was based on a thorough understanding of the Council's business and was risk based, and in particular included:

- an evaluation of the Council's internal controls environment, including its IT systems and controls; and
- substantive testing on significant transactions and material account balances, including the procedures outlined in this report in relation to the key audit risks.

Grant Thornton concluded that having substantially completed the audit of financial statements and subject to outstanding queries being satisfactorily resolved, we anticipate issuing an unqualified audit opinion.

The Chair wished to thank the Finance team for getting the council to the point where the audits were almost completed.

RESOLVED:

that the report be noted and that if there were any further changes to the report that they be viewed in consultation with the Chair of Audit and Governance committee, who would update the committee if that was to happen.

81 **Letter of representation**

Members were asked to note the letter to Grant Thornton in respect of the audit of the Financial Statements for the year ended 31 March 2020 confirming the council's position, documents produced and the sound processes in place.

The Portfolio Holder Finance wished to thank Simon Davey, John Symes and their team for the hard work in getting the council to where they were now.

RESOLVED:

that the letter be noted and signed by the Strategic Lead Finance and the Chair of Audit and Governance Committee.

82 **Statement of Accounts 2019/20 including Annual Governance Statement**

The Council's Statement of Accounts for 2019/20 had now been audited and was available to the Committee for approval. A report from the Council's external auditors Grant Thornton detailing the work carried out and audit conclusion was also on the agenda.

RESOLVED:

that the 2019/20 Statement of Accounts be adopted and delegated authority was given to the Strategic Lead Finance and the Chair of Audit and Governance Committee to sign off when all matters were concluded.

83 **Annual Audit Plan 2021/22 and Review of Internal Audit Charter - SWAP**

Alastair Woodland from SWAP introduced the Internal Audit Plan for 2021/22 that also incorporated the 'Internal Audit Charter' which set out the operational relationship between EDDC and the South West Audit Partnership (SWAP). This was a flexible plan that may be amended during the year to deal with shifts in priorities or new and emerging risks. Any changes to the plan would be reported to the Committee. The outcomes of each of the audits would provide senior management and Members the assurance that the current risks faced by the Authority in specific areas were adequately controlled and managed.

During discussions it was decided that two audits be swapped around. The 'Accounts Receivable (Debtors)' audit would be moved to Quarter 3 and 'Leisure East Devon (LED)' audit be brought forward to Quarter 1.

RESOLVED:

that the Internal Audit Plan for 2021- 22 and the Internal Audit Charter, be approved.

84 **Internal Audit Plan Progress to include EDDC's Fleet Management review - SWAP**

Alastair Woodland from SWAP provided an update on the 2020/21 Internal Audit Plan as at March 2021.

RESOLVED:

that the progress made in delivery of the 2020/21 internal audit plan and significant findings, be noted.

85 **Accounting Polices Approval**

The Finance Manager presented the report which explained that it was good practice for the Committee to approve the Accounting Policies to be adopted in advance of the preparation of the Accounts.

RESOLVED:

that the Accounting Policies for the 2020/21 Statement of Accounts, be approved.

86 **Audit and Governance Forward Plan**

Members noted the contents of the Committee Forward Plan for 2021/22.

Items to be considered at the July committee included:

- Internal Audit Plan 2020-21 Outturn Report
- Internal Audit Annual Opinion Report 2020-21
- Internal Audit Plan Progress
- Statement of Accounts 2020/21
- External Audit Plan
- Annual audit letter
- Risk Management Review
- S106 and CIL update
- DBS Checks for Councillors - update from LGA
- Review of the Anti-Fraud Theft and Corruption Policy
- Review of the Anti-Bribery Policy
- Review of the Whistleblowing Policy
- Review of the Local Code of Corporate Governance
- RIPA update and policy review

Attendance List

Councillors present:

S Hawkins (Chair)
F King (Vice-Chair)
D Barrow
J Bailey
S Gazzard
P Hayward
N Hookway

Councillors also present (for some or all the meeting)

P Arnott
S Jackson

A Moulding
J Rowland

Officers in attendance:

Amanda Coombes, Democratic Services Officer
Simon Davey, Strategic Lead Finance
Debbie Meakin, Democratic Services Officer
Jackson Murray, Grant Thornton
John Symes, Finance Manager
Anita Williams, Principal Solicitor (and Deputy Monitoring Officer)
Alastair Woodland, SWAP

Councillor apologies:

G Pook
P Twiss

Chairman

Date: