

EAST DEVON DISTRICT COUNCIL

Minutes of the meeting of Audit and Governance Committee held at Online via the Zoom app. on 16 March 2022

Attendance list at end of document

The meeting started at 2.30 pm and ended at 3.15 pm

39 Public speaking

There were no members of the public registered to speak.

40 Minutes of the previous meeting

The minutes of the Audit and Governance Committee held on 18 November 2021 and 20 January 2022 were recommended for approval.

41 Declarations on interest

None given.

42 Matters of urgency

None

43 Confidential/exempt item(s)

None

44 Internal Audit Plan Progress (2021/22) - SWAP

Alastair Woodland from SWAP provided an update on the 2021/22 Internal Audit Plan.

Having received the report and noted the contents, members;

RECOMMENDED:

To note the progress made in delivery of the 2021/22 internal audit plan and findings reported.

45 Internal Audit Plan and Charter 2022/23 - SWAP

Alastair Woodland from SWAP introduced the Internal Audit Plan for 2022/23 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.

Having received the report and noted the contents, members;

RECOMMENDED:

that the Internal Audit Plan for 2022/23 and the Internal Audit Charter, be approved.

46 **Audit Findings Report - Grant Thornton**

Jackson Murray and Beth Garner 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, they anticipated issuing an unqualified audit opinion.

Having received the report and noted the contents, members;

RECOMMENDED:

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.

47 **Approval of 2020/21 Statement of Accounts and 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 2021 confirming the council's position, documents produced and the sound processes in place.

Having received the report and noted the contents, members;

RECOMMENDED:

1. To adopt the 2020/21 Statement of Accounts and delegated authority is given to the Chair of Audit & Governance and the Strategic Lead Finance to sign when all matters concluded.
2. That the letter of representation be approved and signed by the Chair of Audit & Governance and the Strategic Lead Finance.

48 **Full Risk Review November - December 2021**

Risk information for the 2021-22 financial year was supplied to allow the Audit and Governance Committee to monitor the risk status of Strategic and Operational Risks. This follows the full review of risks by responsible officers during November / December 2021.

Having received the report and noted the contents, members;

RECOMMENDED:

that the current status of risks following the full risk review undertaken in November / December 2021 be noted.

49 **Statement of Accounts 2021/22 - Review of Accounting Policies**

The Finance Manager explained that it was good practice for the Audit and Governance Committee to approve the Accounting Policies to be adopted in advance of the preparation of the Accounts. At this stage there were no changes for 2021/22 identified.

Having received the report and noted the contents, members;

RECOMMENDED:

that the Accounting Policies for the 2021/22 Statement of Accounts be approved.

50 **RIPA update**

At the meeting of 18 January 2018, Members agreed to receive an update on RIPA activity throughout the year (Regulation of Investigatory Powers Act). The RIPA Senior Responsible Officer advised that there had been no requests for RIPA authorisation since the last committee.

51 **Audit and Governance Forward Plan**

RECOMMENDED that;

Members note the contents of the Committee Forward Plan for 2022/23.

Items to be considered at the July 2022 committee included:

- Auditor's Annual Report
- External Audit Plan 2021/22
- Annual audit letter
- Risk Management Review
- Strata Annual Internal Audit report
- S106 and CIL update
- Review of the Local Code of Corporate Governance
- RIPA update and policy review

Attendance List

Councillors present:

S Hawkins (Chair)

D Barrow

P Hayward

J Kemp

Councillors also present (for some or all the meeting)

J Rowland

Officers in attendance:

Amanda Coombes, Democratic Services Officer

Simon Davey, Strategic Lead Finance

Beth AC Garner, Grant Thornton

Andrew Hancock, Service Lead StreetScene

Jackson Murray, Grant Thornton

John Symes, Finance Manager

Alastair Woodland, SWAP

Councillor apologies:

M Armstrong

S Gazzard

N Hookway

G Pook

P Twiss

Chair

Date: