

INFORMAL AUDIT AND GOVERNANCE COMMITTEE

MINUTES OF MEETING HELD ON MONDAY 21 JUNE 2021

Present: Cllrs Matthew Hall (Chairman), Rod Adkins, Susan Cocking, Janet Dover, Barry Goringe, Bill Trite and Andrew Parry

Apologies: Cllrs Richard Biggs, Mike Parkes and Clare Sutton

Officers present (for all or part of the meeting):

David Trotter (Risk and Resilience Officer), Aidan Dunn (Executive Director - Corporate Development S151), Jonathan Mair (Corporate Director - Legal & Democratic Service Monitoring Officer), Jim McManus (Corporate Director - Finance and Commercial), Rupert Bamberger (Assistant Director SWAP), Richard Ironside (Service Manager for (Finance) Policy and Compliance), Heather Lappin (Head of Strategic Finance), Theresa Leavy (Executive Director of People - Children), David Wilkes (Service Manager for Treasury and Investments), Neil Gorman (Service Manager (Finance) Corp Policy & Comp) and Elaine Tibble (Senior Democratic Services Officer)

1. Declarations of Interest

No declarations of disclosable pecuniary interests were made at the meeting.

2. Public Participation

There were no statements or questions from Town and Parish Councils or the Public

3. ISA 260 Report from Deloitte

Ian House the External Auditor from Deloitte presented the final audit report on the 2019/20 Accounts. He highlighted the conclusions of the audit work and clarified the relevant points. A modified opinion on the financial statement would be issued rather than a qualified opinion, this was in relation to one balance, due to the provision for appeals in relation to non-domestic rates.

Following a summary of the main points of the audit The External Auditor updated the committee in the following areas from the report:

- Determination of Materiality
- Significant Risks
- Property Valuations
- Completeness of Accrued Expenditures
- Calculation of the Council's Pension Fund Liability

- Management Override of Controls
- Value For Money (Children's Services)
- Adjusted and Unadjusted Misstatements

The Corporate Director Finance and Commercial together with The Executive Director, of People - Children, addressed the committee members. The Corporate Director Finance and Commercial reminded members that at the 16 November 2020 meeting the committee gave delegated authority to the Chairman and the Section 151 Officer to sign the accounts, today's presentation was to update members with any changes to the report since that meeting, to ensure good governance.

The Executive Director of People – Children outlined the challenges for Children's Services together with action taken and progress to date.

Members of the Audit & Governance Committee were given the opportunity to ask questions.

Members asked for regular updates on the NDR Working Paper and future progress in Children's Services, ie. Ofsted Inspection findings and outcomes.

In summing up the Section 151 Officer and The Corporate Director, Legal and Democratic, confirmed that authority from the November committee meeting had given the Section 151 Officer and Chairman authority to sign the Accounts and a further decision from the committee was not needed.

4. **Forward Plan July 2021**

The Forward Plan was noted and the Committee agreed that as there were no items for discussion in August that the meeting scheduled for 9 August 2021 should be cancelled.

5. **Urgent items**

There were no urgent items.

6. **Exempt Business**

There was no exempt business.

Duration of meeting: 10.00 - 11.00 am

Chairman

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