

South Northamptonshire Council

Audit Committee

Minutes of a meeting of the Audit Committee held at The Forum, Moat Lane, Towcester, Northants NN12 6AD on Thursday 19 September 2019 at 5.00 pm.

Present Councillor David Harries BEM (Chairman)
 Councillor Hywel Davies (Vice-Chairman)
 Councillor Anthony S. Bagot-Webb
 Councillor Sandra Barnes MBE
 Councillor Chris Lofts

Substitute Councillor Elaine Wiltshire, (for Councillor Phil Bignell)
Members:

Also Neil Harris, Associate Partner, Ernst Young, External Auditor
Present: Anand Persaud, CW Audit Services

Apologies Councillor Phil Bignell
for
Absence:

Officers: Martin Henry, Executive Director: Finance (Section 151 Officer)
 Denise Taylor, Deputy Head of Finance and Procurement
 Sharon Hickson, Democratic and Elections Officer

25 Declarations of Interest

There were no declarations of interest.

26 Minutes

The minutes of the meeting of the Committee held on 25 July 2019 were agreed as a correct record and signed by the Chairman.

27 Chairman's Announcements

The Chairman welcomed Martin Henry, Executive Director: Finance (S151 Officer) on his return to South Northamptonshire Council and to his first meeting of the Committee.

28 Urgent Business

There was no urgent business.

29 Internal Audit Update 2019/20

The Head of Finance and Procurement submitted a report updating the Committee on the CW Audit Service for 2019/20.

In presenting the report the Audit Manager, CW Audit Services informed members that the move away from the joint management structure previously shared with Cherwell District Council had now had the opportunity to bed down and future reports and recommendations would relate to South Northamptonshire Council only

Resolved

- (1) That the contents of the 2019/20 internal audit progress report from CW Audit Services be noted.

30 External Audit - Annual Audit Opinion 2018/19

The Executive Director, Finance submitted a draft report setting out the External Audit Opinion for 2018/19.

In presenting the report the Associate Partner, Ernst Young highlighted a number of areas; including the audit differences and Outstanding matters, confirming to the Committee that the final report would be issued when the IAS 19 assurance had been received.

Questions regarding the Pension fund were raised by members and responded to by the Associate Partner, Ernst Young and the Executive Director, Finance.

Resolved

- (1) That the contents of the draft External Audit Opinion (ISA260) for 2018/19 from our External Auditors, Ernst & Young (EY) be noted.

31 Draft Statement of Accounts, Annual Governance Statement 2018/19 and Letter of Representation

The Executive Director, Finance submitted a report asking members to consider the Draft Statement of Accounts 2018/19; Annual Governance Statement 2018/19; and Draft Letter of Representation 2018/19.

The Executive Director, Finance circulated a briefing note setting out the current status of the Council's accounts for 2018-19 explaining to members that the accounts were not currently in a position to be signed off due to delays which were beyond the control of this Council's officers or members The Committee agreed that an informal meeting be arranged upon submission of the final version followed by a formal

meeting of the Committee to consider approval of the accounts when they are in a position to be considered

Resolved

- (1) That, the Committee's endorsement of the Annual Governance Statement 2018/19 be confirmed
- (2) That on submission of the Statement of Accounts 2018/19 and Letter of Representation 2018/19 an informal briefing be arranged between finance officers and the Committee followed by a formal meeting to consider final approval of the accounts.

32 **Review of Committee Work Programme**

The Committee reviewed the Work Programme and noted that the deadline for views on the Review of local authority financial reporting and external audit, was 22 November 2019 and requested that this be added to the November Committee meeting.

Resolved

- (1) That, subject to the inclusion of "Review of local authority financial reporting and external audit" to the November 2019 meeting, the Committee work plan be noted..

The meeting closed at 5.52 pm

Chairman:

Date: