

## **South Northamptonshire Council**

### **Audit Committee**

Minutes of a meeting of the Audit Committee held at Remote meeting on Thursday 11 March 2021 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 Phil Bignell

Also            Anand Persaud – CW Audit Services, Internal Audit  
Present:        Maria Grindley – Ernst & Young LLP, External Audit

Apologies     Councillor Chris Lofts  
for  
Absence:

Officers:       Denise Taylor, Temporary Assistant Director Finance &  
                  Procurement / Deputy S.151 Officer  
                  Geoff Kent, Assistant Director: Customers & Corporate Services  
                  Rob Ducker, Senior Investigation Officer - Corporate Fraud Team  
                  Richard Woods, Democratic Services Officer

#### **38        Declarations of Interest**

There were no declarations of interest.

#### **39        Minutes**

The minutes of the meeting of the Committee held on 21 January 2021 were agreed as a correct record to be signed by the Chairman in due course.

#### **40        Chairman's Announcements**

There were no Chairman's announcements.

#### **41        Urgent Business**

There were no items of urgent business.

#### **42        Statement of Accounts and Annual Governance Statement - 2019/20**

The Committee received a verbal update from the Temporary Assistant Director – Finance and Procurement and the External Auditor regarding the sign-off of the Statement of Accounts and Annual Governance Statement 2019-20.

The External Auditor explained that the ongoing delay to the sign-off of the Council's 2019-20 Statement of Accounts was due to outstanding work on the Going Concern Review for all District and Borough Councils in the North and West Northamptonshire Unitary areas.

It was noted by the Chairman that as a result of the issues outlined by the External Auditor, the delays to the sign-off of the Council's 2019-20 Statement of Accounts was beyond the control of South Northamptonshire Council.

**Resolved**

- 1) That the verbal update from the External Auditor on the Statement of Accounts and Letter of Representation 2019-20 be noted.
- 2) That a special meeting of Audit Committee be convened before 31 March 2021 to sign off the Statement of Accounts and Letter of Representation 2019-20 in the event that these are finalised.
- 3) That, in the event that the Statement of Accounts and Letter of Representation 2019-20 are not finalised in time to be considered at a special meeting of the Audit Committee before 31 March 2021, authority be delegated to the Executive Director – Finance, in consultation with the Chairman of the Audit Committee to sign and approve the Statement of Accounts and Letter of Representation 2019-20.

**43 Internal Audit Update - March 2021**

The Temporary Assistant Director – Finance and Procurement presented a report which detailed the CW Audit Service Update report for January 2021.

The Internal Auditor explained that the majority of the recommendations had now been actioned, bringing the total now implemented to 109, whilst 6 remaining recommendations remained outstanding.

In response to questions from the Committee regarding audit reports that remained outstanding, the Internal Auditor advised that a draft report for Sundry Debtors and a summary memo for Health and Safety were still in progress.

**Resolved**

- (1) That the contents of the CW Audit Service Update Report for March 2021 be noted.

**44 Quarterly Performance, Risk and Finance Monitoring Report - December 2020**

The Committee considered a report from the Assistant Director – Customers and Corporate Services and the Temporary Assistant Director – Finance and Procurement which summarised the Council's Performance, Risk and Finance Monitoring position as at the end of December 2020.

In introducing the report, the Assistant Director – Customers and Corporate Services explained that whilst the report had incorporated the financial impacts of the COVID-19 pandemic, all forecasts had assumed that the current lockdown would remain in place until at least the end of March 2021.

In response to questions from Members regarding business rates collection, the Assistant Director – Customers and Corporate Services advised that the collection rate was now 79.94% against a target of 94%, with the collections shortfall largely due to the current lockdown trading restrictions.

### **Resolved**

(1) That the Quarterly Performance, Risk and Finance Monitoring Report be noted.

(2) That, having given due consideration, the Leadership Risk Register be noted.

## **45 Summary of Achievements 2020-21**

The Temporary Assistant Director – Finance and Procurement submitted a report which detailed a Summary of Achievements for the year 2020-21.

In presenting the report, the Temporary Assistant Director – Finance and Procurement explained that South Northamptonshire Council's Finance Team had worked with External and Internal Audit, Corporate Fraud and Treasury Management to ensure service continuity against a backdrop of difficulty and uncertainty, caused by the COVID-19 pandemic and the ongoing transition towards unitary governance in Northamptonshire.

On behalf of the Committee, the Chairman congratulated all Officers for their hard work in confronting a unique and unprecedented set of challenges during the final year of South Northamptonshire Council's existence.

### **Resolved**

(1) That the Summary of Achievements for the year 2020-21 be noted.

## **46 Review of Committee Work Programme**

The Chairman explained to Members that, although no further meetings of Audit Committee were scheduled, a special meeting of Audit Committee may be convened

before 31 March 2021 to sign off the Statement of Accounts and Letter of Representation 2019-20 in the event that these are finalised.

**Resolved**

(1) That, having given due consideration, the Committee Work Programme be noted.

47 **Exclusion of Press and Public**

**Resolved**

That under Section 100A of the Local Government Act 1972, the public and press be excluded from the meeting for the following item(s) of business on the grounds that, if the public and press were present, it would be likely that exempt information falling under the provisions of Schedule 12A, Part I, Paragraph 7 would be disclosed to them, and that in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

48 **Progress of Counter Fraud Service**

The Senior Investigating Officer – Corporate Fraud Team submitted an exempt report which provided Members with an overview of the progress to date of the Council's counter-fraud response following the delegation of authority in July 2018 to Oxford City Council.

Members of the Committee asked detailed questions of the report, which were duly answered by Officers.

**Resolved**

(1) That the exempt report be noted.

The meeting closed at 5.53 pm

Chairman:

Date: