

## **MINUTES**

### **AUDIT**

**2 OCTOBER 2019**

**Present:**

**Members:**

**Councillors:** Herbert Chapman  
(Chairman)  
Mahmood  
Silwal

**Officers:**

**Also Attendance:**

The meeting began at 7.00 pm

**13            MINUTES AND ACTIONS**

The minutes of the meeting held on 18 July 2019 were agreed by the members present and signed by the Chairman.

**14            APOLOGIES FOR ABSENCE**

Apologies were received from Councillor Symington

**15            DECLARATIONS OF INTEREST**

No declarations of interest were received.

**16            PUBLIC PARTICIPATION**

No declarations of interest were received.

**17            AUDIT COMMITTEE FUTURE AGENDA PRESENTATION**

Nigel Howcutt presented the Future Agenda to the committee. This presentation is designed to give a brief overview of the items that will be coming to the Audit committee and what the expectation are in terms of future agendas.

Standing items:

Internal Audit Progress Report and Update

Internal Audit service report

External Audit Progress Report and Sector Update

Quarterly Reporting

Strategic Risk Report

Operational Performance Report

Audit Committee Annual Sign off

Annual Accounts – this is always in the July Meeting

Treasury Management Performance

Internal Audit Programme – Approved by February / March

Charter – this is refreshed every year and gives a clear overview of everyone's roles and responsibilities and the governance arrangements.

Financial Regulations review - November Meeting

Internal Audit procurement – this is not a regular item but the current contract with Mazars is  
Coming to an end.

Members are reassured that if there are additional items which they would like included

On any particular agenda then they can request these are added in addition to the standing items.

There were no questions raised regarding this item.

**18**                    **EXTERNAL AUDIT PROGRESS REPORT**

Sarah Ironmonger presented the External Audit progress report to the Group;

The initial planning work has begun and the onsite dates are being agreed with the finance team.

Early testing work has been scheduled for early February, once the financial statements have been produced in July / July the process will being.

The scope for the Value for Money conclusion which is set by the national Audit Office may be slightly changing this year, final details will be known around Christmas time at which point it will be reported back to the Committee.

There were no questions raised regarding this item.

Cllr Tindall welcomes the addition of page 14 of the report, he found it very illuminating and the comments expressed were read with interest.

He would also like to discuss page 13 – Brexit preparations, he would like clarification as to whom will be presenting the reports and how often they will receive updates. N.Howcutt confirms the reports will be going to cabinet. Cllr Tindall would like his request for the report to be sent to the Finance Committee noted.

## **19** INTERNAL AUDIT PROGRESS

Mark Towler will no longer be attending the audit meetings as he has taken early retirement from Mazars, therefore Sarah Knowles will be attending in his place.

Sarah Knowles presented the internal audit progress report to the Group;

There were no questions raised regarding this report

## **20** IA SERVICE REPORTS

Sarah Knowles presented updates regarding the following services to the Committee,

### PAYROLL & PENSIONS

There was one significant finding regarding submission of expenses, 10 claims were checked and 2 were found not to be in line with policy, the corrections have been made and further checks will be made going forward.

### HOUSING RENT

Although there were 2 significant findings the overall assurance was quite high on this report.

The Meeting ended at 8.10 pm