

# **SOUTHEND-ON-SEA BOROUGH COUNCIL**

## **Meeting of Audit Committee**

**Date: Wednesday, 12th August, 2020**

**Place: via Microsoft Teams**

**Present:** Councillor P Collins (Chair)  
Councillors L Burton (Vice-Chair), B Ayling, T Cox, M Davidson,  
N Folkard, S Habermel, M Kelly, I Shead and K Pandya

**In Attendance:** A Barnes, R Harris, E Allen, R Gill, P Bates, J Chesterton,  
C Fozzard, S Dutton  
Also in attendance: C Wisdom and A Kleiman (Deloitte)

**Start/End Time:** 6.30 - 8.20 pm

### **243 Apologies for Absence**

There were no apologies for absence at this meeting.

### **244 Declarations of Interest**

The following Councillor declared an interest as indicated:

Cllr Davidson – All agenda items in so far as they related to South Essex Homes –  
Non-pecuniary interest: Non-Executive Director of South Essex Homes.

### **245 Minutes of the Meeting held on 29 April 2020**

Resolved:-

That the Minutes of the Meeting held on 29<sup>th</sup> April 2020 be confirmed as a correct record and signed.

### **246 Internal Audit Service Quarterly Performance Report**

The Committee considered a report of the Executive Director (Finance and Resources) presenting an update on progress made delivering the Internal Audit Strategy for 2019/20.

The Committee asked a number of questions which were responded to by officers.

Resolved:

That the progress made in delivering the 2019/20 Internal Audit Strategy, be noted.

### **247 Head of Internal Audit Annual Report 2019/20**

The Committee considered a report of the Executive Director (Finance and Resources) providing following information for the 2019/20 financial year:

- The rationale for and an audit opinion on the adequacy and effectiveness of Southend-on-Sea Borough Council's (the Council's) risk management, control and governance processes; and
- a statement on conformance with the UK Public Sector Internal Audit Standards (the Standards) and the results of the Quality Assurance and Improvement Programme.

The Committee asked a number of questions which were responded to by officers.

Resolved:

That the Head of Internal Audit's Annual Report for 2019/20, be accepted and confirmed that the opinion of the Head of Internal Audit can be relied upon as a key source of evidence to support the Annual Governance Statement.

**248 Counter Fraud & Investigation Directorate Quarterly Performance Report**

The Committee considered a report of the Executive Director (Finance and Resources) setting out progress made by the Counter Fraud & Investigation Team in delivering the Counter Fraud Strategy and Work Programme for 2019/20 and introduced the Work Plan for 2020/21.

The Committee asked a number of questions which were responded to by officers.

Resolved:

That the performance of the Counter Fraud & Investigation Team over the period since the last meeting of the Audit Committee held on 29<sup>th</sup> April 2020, be noted.

**249 Deloitte's: External audit 2019/20 final report**

The Committee considered a report of the Executive Director (Finance and Resources) summarising the results of the work completed to date for the 2019/20 financial year with regard to:

- The opinion on the Statement of Accounts; and
- The conclusion on the adequacy of the Council's arrangements for securing economy, efficiency and effectiveness in the use of resources (the VFM conclusion).

The Committee asked a number of questions which were responded to by officers and representatives from Deloitte.

Resolved:

That the report on the audit for the year ended 31 March 2020, be accepted.

**250 Statutory Statement of Accounts and Annual Governance Statement 2019/20**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the Annual Governance Statement for 2019/20 together with actions for 2020/21 and an update on progress made with the 2019/20 action plan.

The Committee asked a number of questions which were responded to by officers.

Resolved:

1. That the Annual Governance Statement for 2019/20, subject to any further views expressed by External Audit, be approved and be recommended to the Leader of the Council and Chief Executive for authorisation and signature, and incorporation in the Statement of Accounts 2019/20.

2. That the Statement of Accounts for 2019/20, be adopted and approved for publication.

## **251 Audit Committee Annual Report 2019/20**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the Audit Committee Annual Report 2019/20.

Resolved:

That the Annual Report for the Audit Committee for 2019/20 be approved and that the report be referred to the Council for information.

## **252 Information Items**

The Audit Committee received and noted the following information items:

- CIPFA Audit Committee Update, Helping Audit Committees to be Effective, Issue 32;
- National Audit Office, Good Practice Guide for audit and risk committees on financial reporting and management during COVID-19; and
- IASAB publication 'Conformance with the PSIAS during the coronavirus pandemic.

**Chairman:** \_\_\_\_\_