

# **SOUTHEND-ON-SEA CITY COUNCIL**

## **Meeting of Audit Committee**

**Date: Wednesday, 26th April, 2023**

**Place: Committee Room 1 - Civic Suite**

**Present:** Councillor M Dent (Chair)  
Councillors I Shead (Vice-Chair), H Boyd, K Buck, T Cox, A Line,  
R McMullan, K Murphy and \*B Beggs.  
Mr K Pandya (Co-opted member)

\*Substitute in accordance with Council Procedure Rule 31.

**In Attendance:** A Barnes, R Harris, P Bates, J Chesterton, S Dutton and C Fozzard  
M Ramzan (Deloitte)

**Start/End Time:** 6.30 pm - 8.00 pm

### **857 Apologies for Absence**

Apologies for absence were received from Councillor Davidson (substitute: Cllr Beggs).

### **858 Declarations of Interest**

The following declaration of interest was made:

Cllr I Shead – Minute \*\*\* (Deloitte Final ISA260 Report on the 2020/21 audit) – Reference to Essex Pension Fund as he will be in receipt of a pension from June 2023).

### **859 Minutes of the Meeting held on Tuesday, 21 March 2023**

Resolved:-

That the Minutes of the Meeting held on Tuesday, 21 March 2023, be confirmed as a correct record.

### **860 Deloitte - Auditor's Annual Report 2020/21**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the Auditor's Annual Report for 2020/21.

The Committee asked questions which were responded to by officers and the representative from Deloitte.

Resolved:

That the Auditor's Annual Report for 2020/21, be approved.

**861 Deloitte - Final ISA260 Report on the 2020/21 audit**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the external auditors, Deloitte, final report on the 2020/21 audit summarising the results of the work completed concerning the opinion on the Statement of Accounts and the commentary on the Council's Value for Money arrangements conclusions.

The Committee asked questions which were responded to by officers and the representative from Deloitte.

Resolved:

1. That the auditor's final report on the 2020/21 audit, be approved.
2. That the changes from the previous report presented to the Audit Committee on 21 March 2023, as set out in the submitted report, be noted.
3. That the resulting Statement of Accounts for 2020/21, be approved and formally signed and published.

**862 Housing Benefit Subsidy Assurance Report 2021/22**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the results of the reporting accountant's work on the Housing Benefit Subsidy Claim assurance report for the year ended 31 March 2022.

The Committee asked questions which were responded to by officers.

Resolved:

That the results of the Housing Benefit Subsidy Claim assurance work for the year ended 31 March 2022, be accepted.

**863 CIPFA's Financial Management Code**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the Council's annual self-assessment outcome against the expectations of CIPFA's Financial Management Code.

Resolved:

1. That the Council's annual review against the expectations of CIPFA's Financial Management Code and the assurance that the Council's arrangements have been self-assessed as compliant, be noted and the action plan to deliver further improvements, be endorsed.
2. That the Council's compliance status against CIPFA's Financial Management Code be kept under review and the requirement for an annual self-assessment continues to be reported to the Audit Committee every April, with a six-month update on any resulting action plan between each self-assessment.

**864 Digital and Cyber Security Report**

The Committee considered a report of the Executive Director (Strategy, Change and Governance) setting out the progress made in delivering the Cyber Security Strategy for 2022/23.

The Committee asked questions which were responded to by officers.

Resolved:

That the progress made in delivering the 2022/23 Cyber Security Strategy, be noted.

**865 Internal Audit Service Quarterly Performance Report**

The Committee considered a report of the Executive Director (Finance and Resources) setting out the progress made in delivering the Internal Audit Strategy for 2022/23.

The Committee asked questions which were responded to by officers.

Resolved:

That the progress made in delivering the 2022/23 Internal Audit Strategy, be noted.

**866 Counter Fraud and Investigation Team Quarterly Performance Report**

The Committee considered a report of the Executive Director (Finance and Resources) setting out the progress made by the Counter Fraud and Investigation Team (CFIT) in delivering the Counter Fraud Strategy and work programme for 2022/23 and presented the draft work programme for 2023/24.

The Committee asked questions which were responded to by officers.

Resolved:

That the performance of the Counter Fraud and Investigation Team over the last three months and the proposed work programme for 2023/24, be noted.

**867 Internal Audit Charter, Strategy and Plan for 2023/24**

The Committee considered a report of the Executive Director (Finance and Resources) presenting the Internal Audit Charter along with the supporting Strategy and Audit Plan for 2023/24.

The Committee asked questions which were responded to by officers.

Resolved:

That the Internal Audit Charter, Strategy and Audit Plan for 2023/24, be approved.

**Chair:** \_\_\_\_\_