

## **HAVANT BOROUGH COUNCIL**

At a meeting of the Governance, Audit and Finance Board held on 29 April 2019

Present

Councillor Kennett (Chairman)

Councillors P Bains, Briggs, Crellin, Hart, Robinson and Smith K

Other Councillors Present:

Councillor: Pike

### **50 Apologies**

There were no apologies for absence.

### **51 Minutes**

RESOLVED that the minutes of the meeting of the Governance, Audit and Finance Board held on 5 February 2019 be agreed as a correct record and signed by the Chairman.

### **52 Matters Arising**

Minute 49

Councillor Pike advised the Panel that a report on the future of Serving You was being prepared and would be submitted to a future meeting of this Board for scrutiny.

### **53 Declarations of Interest**

There were no declarations of interests.

### **54 Chairman's Report**

The Chairman had nothing to report.

### **55 Internal Audit Progress Report 2018-19**

The Board considered the report presented by Antony Harvey of the Southern Internal Audit Partnership.

The paper provided an update on the progress of internal audit activity completed in accordance with the approved audit plan, and summarised the status of 'live' reports.

The Board was informed that currently only 10-12% of the work was outstanding.

RESOLVED that the Internal Audit Progress Report 2018-19 (March 2019) be noted.

**56 Internal Audit Annual Plan 2019-20**

Antony Harvey of the Southern Internal Audit Partnership presented the Internal Audit Plan 2019- 20.

The Internal Audit Plan provided the mechanism through which the Chief Internal Auditor can ensure the most appropriate use of internal audit resources to provide a clear statement of assurance on risk management, internal control and governance arrangements. The Plan reflected the Council's Corporate Strategy, ensuring focus is given to the associated risks to commissioning services.

RESOLVED that the Internal Audit Plan for 2019-20 be approved.

**57 Internal Audit Charter 2019-20**

The Committee considered the Internal Audit Charter 2019-20, as presented by Antony Harvey of the Southern Internal Audit Partnership.

The Internal Audit Charter formally defined the purpose, authority and responsibilities for internal audit activity.

RESOLVED that the Internal Audit Charter 2019-20 be approved.

**58 External Audit - Annual Plan 2018/19**

The Committee considered the Audit Plan 2018/19 as presented by Kevin Suter and Jason Jones of Ernst and Young LLP.

The Audit Plan 2018/19 set out the external auditor's proposed approach and scope for the 2018/19 audit. The Plan also highlighted the key risks identified and outlined the planned audit strategy in response to these risks.

In response to questions raised by members, Kevin Suter and Jason Jones advised the Board that:

- (a) the Council's assets should be evaluated yearly. One of the aims of the proposed audit focus on the valuation of the Council's land and buildings was to ensure that assets were being valued within a 5 year rolling programme; and
- (b) in relation to Section 3 of the Plan, the terms "partners" and "third parties" referred to all the partners in the 5 Councils' contract and Capita respectively.

RESOLVED that the External Audit Plan for 2018/19 be noted.

## **59 Monitoring Officer's Report**

The Monitoring Officer reported that:

- (a) there had been no new Code of Conduct complaints received since the last meeting; and
- (b) a new version of the constitution had been published on the Council's website incorporating legislative changes, changes to reflect the new management structure and changes to the scheme of delegations.

Concern was raised about that the requirements of Standing Order 1.11, were too onerous. It was felt that there were less time consuming ways of ensuring that members kept abreast of the content of the constitution without requiring them to read it afresh each year

RESOLVED that:

- (i) executive summaries of changes to the constitution be circulated on a regular basis to all members of the Council; and
- (ii) the officers be requested to investigate alternative ways of ensuring members of the Council were kept abreast of the content of the constitution without requiring all members to read the constitution each year.

## **60 Work Programme 2018/19 - Progress Report**

RESOLVED that the work programme progress report 2018/19 be noted.

## **61 Work Programme 2019/20**

The Board considered its work programme for 2019/20 and a draft project plan for the review of the Community Infrastructure levy.

It was noted that the programmed reviews on the Leader's allowance and the budget for 2019/20 would be incorporated into this plan as soon the project plans for these reviews had been agreed by their respective panels.

RESOLVED that the Work Programme for 2019/20 and the draft project plan for the review of the Community Infrastructure Levy as submitted be approved.

**The meeting commenced at 5.30 pm and concluded at 6.04 pm**

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**Chairman**