

## **HAVANT BOROUGH COUNCIL**

At a meeting of the Governance & Audit Committee held on 26 September 2017

Present

Councillor Smith K (Chairman)

Councillors Davis, Smith D and Keast (Standing Deputy)

### **99 Apologies**

Apologies for absence were received from Councillors Sceal, Lenaghan and Rees.

### **100 Minutes**

RESOLVED that the minutes of the Governance and Audit Committee held on 21 June 2017 be approved as a correct record.

### **101 Declarations of Interests**

There were no declarations of interest.

### **102 Chairman's Report**

There were no matters that the Chairman wished to report.

### **103 External Audit Results Report 2016/17 and Audit Committee Briefing**

The Committee considered the External Audit Results Report for the year ended 31 March 2017 presented by Ernst and Young LLP. Andrew Brittain and Emma Bryant of Ernst and Young LLP joined the meeting for the debate on this item and answered members' questions in connection with the report.

The Audit Results Report summarised the findings from the 2016/17 audit. The Committee were informed that the majority of outstanding items detailed in the report had been completed and had not impacted upon the opinions contained within the report. The Committee were also informed that one uncorrected mis-statement had been identified in the financial statements, which management has chosen not to adjust.

The Committee were also presented with the Local Government Audit Committee Briefing from Ernst and Young LLP, which provided information on issues and wider matters from the audit sector.

RESOLVED that the External Audit Results Report 2016/17 and Audit Committee Briefing be noted.

#### **104 Statement of Accounts and Letter of Representation 2016/17**

The Corporate Accountancy Team Leader presented the Committee with the Statement of Accounts and Letter of Representation for 2016-17.

The Statement of Accounts detailed the Council's financial position against budgets in 2016/17, including core financial statements and supporting information, while also outlining arrangements for 2017/18 onwards. The Letter of Representation set out the Council's response to the external auditors and explanation of the unadjusted audit difference.

RESOLVED that;

- a) The Statement of Accounts for 2016/17 be agreed, the Chairman be authorised to certify the approval of the Accounts by signing page 30 and the S151 Officer be authorised to certify the approval of the accounts by signing pages 30 and 39; and
- b) The draft Letter of Representation for 2016/17 be agreed, and the Chairman and S151 Officer be authorised to sign the letter.

#### **105 Internal Audit Progress Report**

The Committee considered the Internal Audit Progress Report presented by Antony Harvey of the Southern Internal Audit Partnership, who joined the meeting for the debate on this item and answered members' questions in connection with the report.

The Committee were informed that the internal audit work relating to the 5 Councils Contract was yet to commence due to implementation timescales, but the work of internal audit remained on track and there were no significant issues to be highlighted at this stage.

RESOLVED that the Internal Audit Progress Report be noted.

#### **106 Monitoring Officer's Update**

The Deputy Monitoring Officer informed the Committee that there had been no new Code of Conduct complaints received since the last meeting. Of the two outstanding reported at the last meeting, one had been resolved with no further action taken and one was currently being considered by officers.

**The meeting commenced at 2.00 pm and concluded at 3.03 pm**