

HAVANT BOROUGH COUNCIL  
PUBLIC SERVICE PLAZA  
CIVIC CENTRE ROAD  
HAVANT  
HAMPSHIRE P09 2AX



**Havant**  
BOROUGH COUNCIL

Telephone: 023 9244 6019  
Website: [www.havant.gov.uk](http://www.havant.gov.uk)

19 January 2024

## SUMMONS

Dear Councillor

You are requested to attend the following meeting:

**Meeting:** Audit and Finance Committee  
**Date:** Monday 29 January 2024  
**Time:** 5.30 pm  
**Venue:** Hurstwood Room, Public Service Plaza, Civic Centre Road,  
Havant, Hampshire PO9 2AX

The business to be transacted is set out below:

Steve Jorden  
Chief Executive

### AUDIT AND FINANCE COMMITTEE MEMBERSHIP

**Chairman:** Councillor Diamond

Councillors Guest, Linger (Vice-Chairman), Harris, Patel, Rason, Denton and Wade

Contact Officer: Mark Gregory 023 9244 6232  
Email: [mark.gregory@havant.gov.uk](mailto:mark.gregory@havant.gov.uk)

### AGENDA

Can councillors please submit any detailed technical questions on the items included in this agenda to the contact officer at least 2 clear working days before the meeting starts.

Page

#### 1 Apologies for Absence

To receive and record any apologies for absence.

- |          |   |                  |
|----------|---|------------------|
| <b>2</b> | <b>Minutes</b>  | <b>1 - 4</b>     |
|          | To approve the minutes of the meeting of the Audit and Finance Committee held on 30 October 2023. |                  |
| <b>3</b> | <b>Declarations of Interests</b>  |                  |
|          | To receive and record any declarations of interests from Members present.                         |                  |
| <b>4</b> | <b>External Audit Verbal Update on Financial Statements</b>                                       |                  |
| <b>5</b> | <b>2024/25 Draft Budget</b>   | <b>To Follow</b> |
|          | For noting  |                  |

## **GENERAL INFORMATION**

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IP addresses will not be collected, however in order to function, Teams Live collects background data limited to when a user enters and leaves the meeting and the web browser version used. Data collected will be kept and recorded for the purposes of this meeting.

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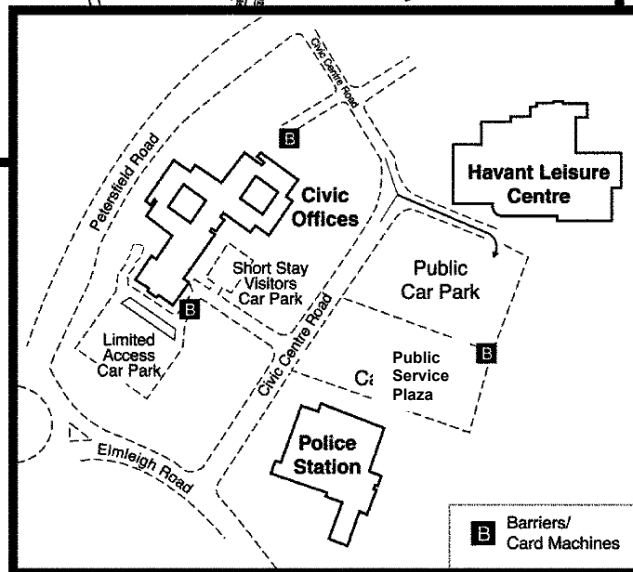
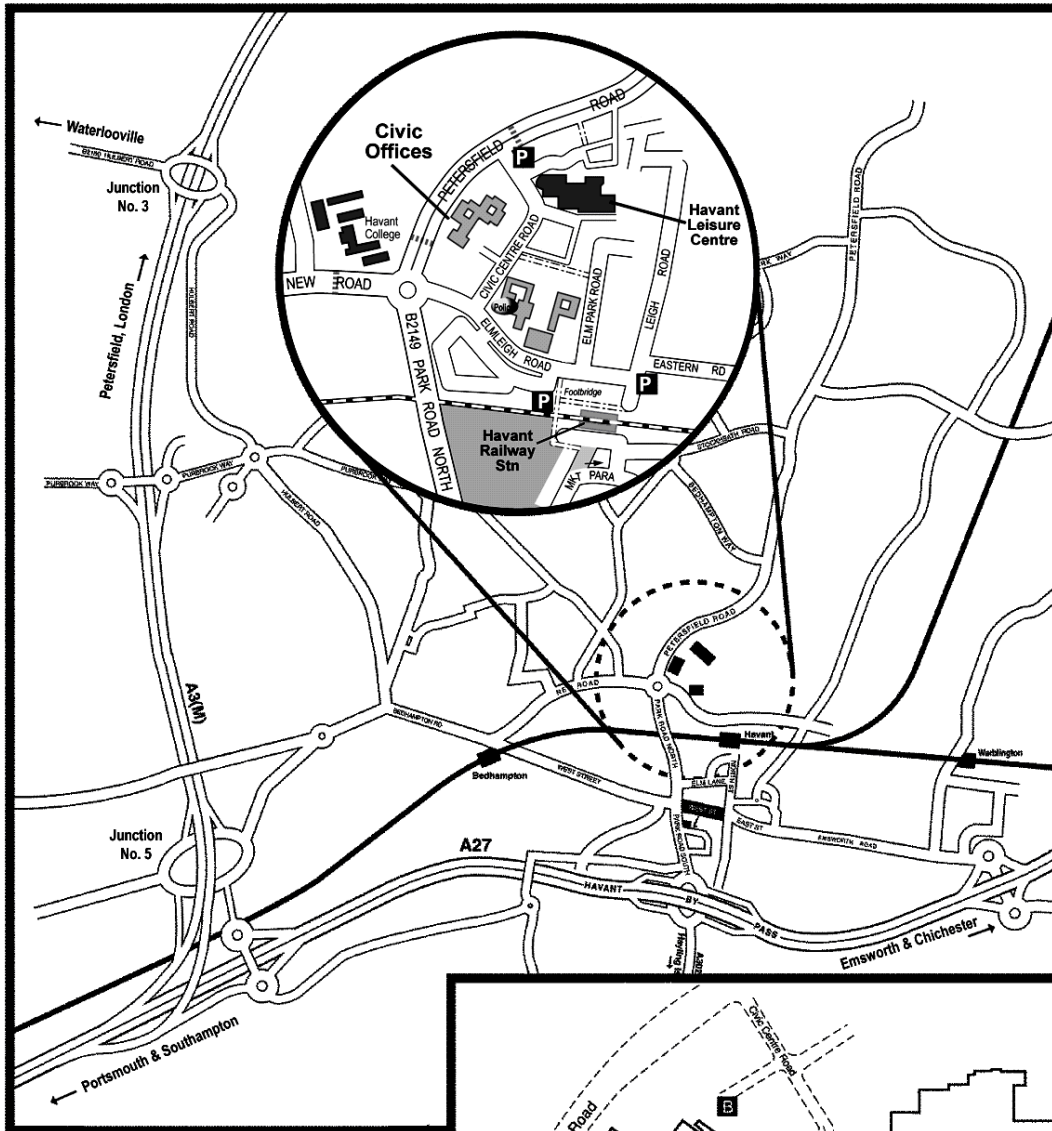
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## HAVANT BOROUGH COUNCIL

At a meeting of the Audit and Finance Committee held on 30 October 2023

Present

Councillor: Diamond (Chairman)

Councillors: Linger (Vice-Chairman), Harris, Patel, Rason and Wade

Other Councillor Phillipa Gray  
Councillor

### 18 Apologies for Absence

Apologies for absence were received from Councillors Guest and Bowdell.

### 19 Minutes

RESOLVED that the minutes of the meeting of the Audit and Finance Committee held on 10 July 2023 were approved as a true record and signed by the Chairman.

### 20 Declarations of Interests

There were no declarations of interests relating to matters on the agenda.

### 21 External Auditors 2021/22 Financial Year Audit progress report

The Committee considered a report from the Council's external auditors updating the Committee on the position of the current audit of the 2021/22 financial statements.

The external auditors and officers answered questions raised by Members of the Committee.

The Committee noted that the external auditors were still awaiting government guidance on the proposals and actions to be taken to address the backlog of local audits and that the external auditors would report back to the Committee when this guidance was received.

The external auditors acknowledged that the report should be amended as follows:

Page 15 of the agenda – Valuation of Investment Properties – Findings and Conclusions – 2<sup>nd</sup> paragraph, 1<sup>st</sup> line “there” to be replaced by “their”.

The Committee noted that there had been significant progress made on the 2021/22 audit in the last quarter and that the audit was nearing completion. The Committee was assured from the work completed to date and that the remaining work was being given the appropriate attention by both the auditors

and the officers of the Council to ensure that the final statements and the audit opinion would be true and fair. Therefore, a motion proposed by Councillor Linger and seconded by Councillor Harris to adopt the recommendation set out in the report was agreed by the Committee.

RESOLVED that the submitted progress report be noted.

## **22 Internal Audit Plan 2023/24**

The Committee considered a report submitted by the internal auditors setting out the proposed Internal Audit Plan for 2023/24.

The Committee was assured that the plan would provide an appropriate level of assurance for the Council and that the practises and processes would be delivered in an effective and compliant manner and minimise the risk of errors or malpractice. Therefore, a motion proposed by Councillor Wade and seconded by Councillor Linger to adopt the recommendations set out in the report was agreed by the Committee.

RESOLVED that the 2023/24 Internal Annual Audit Plan as submitted be approved.

## **23 Treasury Management Reports - Outturn 22/23 and Mid-year 23/24**

The Committee considered a report setting out the 2022/23 Treasury Management outturn position and the 2023/24 mid-year position.

The officers answered questions raised by Members of the Committee.

The Committee discussed the report in detail, including the options available to the Committee.

The Committee noted that there had been one non-compliance of the Council's own Treasury Management limits following the investment in a Bond during October 2022. This had been rectified in the 2023/24 Treasury Management Strategy.

The Committee was assured that all treasury management activities undertaken during the year complied fully with the principles in the Treasury Management Code and the Authority's approved Treasury Management Strategy. Therefore, a motion proposed by Councillor Linger and seconded by Councillor Rason to adopt the recommendations set out in the report was agreed.

RESOLVED that the 2022/23 Treasury Management Outturn Report and 2023/24 Treasury Management Mid-Year Report as submitted be noted.

## **24 Financial Conduct Policies Review**

The Committee considered a report recommending changes to the Council's financial conduct policies to ensure they reflected changes to legislation

and continued to promote a responsible and transparent Council with high standards of integrity and supported the Council being an employer of choice to work for.

The officers answered questions raised by Members of the Committee.

With regard to:

1. Whistleblowing Policy

The officers agreed to amend Section 4 so that where staff felt unable to raise their concerns with their manager, they could raise them with a senior manager, the Monitoring Officer or the Internal Audit team; and

2. Money Laundering Policy

The officers agreed to make it clear that the Money Laundering Officer referred in the policy was the Monitoring Officer

The Committee was assured that the policies, as amended, met best practice standards, and helped provide assurance that the appropriate action was being done to minimise any risks associated with the areas they covered.

Therefore, a motion proposed by Councillor Rason and seconded by Councillor Harris to adopt the recommendations set out in the report was agreed.

RESOLVED that:

- a) the Whistle Blowing Policy as submitted be approved subject to Section 4 being amended to enable staff to report to a senior manager, the Monitoring Officer, and the Internal Audit team in cases where they felt unable to raise their concerns with their manager;
- b) the Anti-Fraud and Corruption Policy as submitted be approved;
- c) the Anti-Bribery Policy as submitted be approved; and
- d) the Anti Money Laundering Policy as submitted be approved subject to the policy being amended to make it clear that the Money Laundering Officer referred to in the policy is the Monitoring Officer.

The Committee considered the Audit and Finance Committee Annual Report for 2022/23.

The Committee was assured that the report reflected the contribution of the Committee towards the governance framework in 2022/23. Therefore, a motion proposed by Councillor Wade and seconded by Councillor Rason was agreed.

RESOLVED that Council be RECOMMENDED to approve the Audit and Finance Committee Annual Report for 2022/23.

**The meeting commenced at 5.00 pm and concluded at 5.42 pm**

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**Chairman**