

## HAVANT BOROUGH COUNCIL

At a meeting of the Audit and Finance Committee held on 9 June 2021

Present

Inkster (Chairman), Briggs (Vice-Chairman), Keast, Kennett, Linger and Pike

### **7 Apologies for Absence**

Apologies for absence were received from Councillors Prad Bains and Gary Robinson.

### **8 Declarations of Interests**

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

### **9 Annual Accounts 2019/20**

In the absence of Mr Jones from the external auditors being able to join the Committee, Mr Tiller advised that the Council was unable to submit the completed annual accounts for 2019/20. He advised that there were still a few outstanding issues and it was hoped that the audit would be submitted to the next meeting of this Committee.

The Interim Chief Finance Officer advised that the failure to complete the audit was an unwelcome distraction.

RESOLVED that the external auditors be requested to confirm a date by which the audit would be completed.

### **10 Annual Internal Audit Report and Opinion 2020 - 21**

The Committee considered the Annual Audit Report and Opinion 2020-21, as presented by Antony Harvey of the Southern Internal Audit Partnership.

The Committee's attention was drawn to the following points:

- (1) Internal audit was compliant with the Public Sector Internal Audit Standards during 2020-21;
- (2) the Council's framework of governance, risk management and management control is considered to be 'Reasonable' and audit testing has demonstrated controls to be working in practice; and
- (3) where internal audit work identified areas where management controls could be improved or where systems and laid down procedures were not fully followed, appropriate corrective actions and a timescale for improvement were agreed with the responsible managers.

The Committee noted that there had been significant improvements in the issues identified in 2018/19.

The Chief Finance Officer congratulated the auditors and officers for the completion of the work in difficult times. He further advised that this audit demonstrated that the Council took its responsibilities seriously.

The Committee was advised that it was anticipated that, by bringing debt recovery back in house, the issues of debt management identified in the report would improve.

RESOLVED that the submitted Chief Internal Auditor's Annual Report and Opinion for 2020-21 be noted.

## **11 Annual Governance Statement**

The draft Annual Governance Statement was submitted to the Committee for information in order to provide any comments prior to the final version coming for approval alongside the draft Statement of Accounts 2020-21.

The Interim Chief Finance Officer advised that the statement was prepared in accordance with CPFA guidance and ensured that the required controls were in place. It was recognised that there was room for improvement and the areas were listed in the statement. However, the statement was an assurance that the systems complied with a solid set of rules and that the Council's papers and accounts were producing accurate information.

RESOLVED that the statement as submitted be approved.

**The meeting commenced at 5.10 pm and concluded at 5.46 pm**