

HAVANT BOROUGH COUNCIL

At a meeting of the Audit and Finance Committee held on 10 July 2023

Present

Councillor: Diamond (Chairman)

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

Other Councillor: Bowdell
Councillors

8 Apologies for Absence

Apologies for absence were received from Councillor Guest.

9 Minutes

RESOLVED that the minutes of the meeting of the Audit and Finance Committee held on 23 March 2023 were approved as a true record and be signed by the Chairman.

10 Declarations of Interests

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

11 Internal Audit Charter

Mr Harvey of the Southern Internal Audit Partnership introduced the Internal Audit Charter 2023-24, which had been circulated as part of the agenda.

Mr Harvey and the Section 151 Officer answered questions raised by Members of the Committee

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

RESOLVED that the Internal Audit Charter 2023 -24 be approved.

12 Internal Audit Plan

Mr Harvey of the Southern Internal Audit Partnership introduced the Internal Audit Plan for 2023/4 to 2025/6, which had been circulated as part of the agenda.

Mr Harvey and Mr Pink, the Section 151 Officer, answered questions raised by Members of the Committee.

The Internal Audit Plan provided the mechanism through which the Chief Internal Auditor could ensure the most appropriate use of internal audit

resources to provide a clear statement of assurance on risk management, internal control and governance arrangements.

RESOLVED that the Internal Audit Plan for 2023/4 to 2025/6 be approved.

13 Internal Audit Report 22/23

Mr Harvey of the Southern Internal Audit Partnership introduced the Internal Report for 22/23, which had been circulated as part of the agenda.

Mr Harvey and Mr Pink, the Section 151 Officer answered questions raised by Members of the Committee.

With regard to the debt management audit, which concluded with a “limited Assurance Opinion”, Mr Pink outlined measures being taken, including the adoption of a debt management policy (see Minute 17), to ensure the assurance opinions for this service received at least a “reasonable” level during 2023/24.

RESOLVED that the Internal Audit Plan for 2023/4 to 2025/6 be approved.

14 Annual Governance Statement

Councillor Bowdell, Cabinet Lead for Finance introduced the draft Annual Statement, and gave Members of the Committee an opportunity to comment on it prior to the final version coming for approval alongside the Statement of Accounts 2022/23.

RESOLVED that the submitted Annual Governance Statement 2022-23 be approved for inclusion into the draft Statement of Accounts 2022-23.

15 Corporate Governance and Risk Policy

Councillor Bowdell, Cabinet Lead for Finance introduced the Corporate Governance and Risk Policy, which incorporated the Local Code of Corporate Governance.

RESOLVED that:

- a. the Corporate Governance & Risk Policy be approved;
- b. the Local Code of Corporate Governance be approved; and
- c. the Risk Management Framework and the latest top corporate risks as per the Corporate Risk Register be noted.

16 Verbal Update on External Audit

Mr Pink, the Section 151 Officer, advised the Committee on how the national shortage of auditors was affecting the external audit reports and the publishing of the Council's Statement of Accounts.

RESOLVED that the verbal report be noted.

17 Debt Management Policy

Mr Pink, the Section 151 Officer, introduced the debt management policy and answered questions from Members of the Committee.

RESOLVED that the submitted debt management policy be approved.

The meeting commenced at 5.40 pm and concluded at 7.05 pm

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Chairman