

Audit and Governance Committee

Minutes of meeting held in Court Room at Eastbourne Town Hall, Grove Road, BN21 4UG on 19 September 2018 at 6.00 pm

Present:

Councillor Dean Sabri (Chairman)

Councillors Troy Tester (Deputy-Chair), Sammy Choudhury, Penny di Cara, Margaret Robinson, Barry Taylor and Tony Freebody (Reserve) (as substitute for Paul Metcalfe)

Officers in attendance:

Pauline Adams, Head of Finance
Jackie Humphrey, Audit Manager
Janine Combrinck, BDO

Also in attendance:

Katie Maxwell, Committee Officer

40 Minutes of the meeting held on 25 July 2018.

The minutes of the meeting held on 25 July 2018 were submitted and approved and the Chair was authorised to sign them as an accurate record.

41 Apologies for absence.

Apologies for absence were reported from Councillor Metcalfe MBE and Councillor Miah.

42 Declarations of Disclosable Pecuniary Interests (DPIs) by members as required under Section 31 of the Localism Act and of other interests as required by the Code of Conduct.

There were none.

43 Internal Audit report - Quarter 1 April 1 to 30 June 2018.

The Committee considered the report of the Internal Audit Manager regarding a summary of the activities of Internal Audit for the first quarter of the year. A list of all final audit reports issued from 1 April 2018 to 30 June 2018 and the level of assurance attained were detailed in the report.

Further information on reports issued in final during the year with an assurance level below “Performing Well” was set out in Appendix B, with any issues highlighted in the reviews which informed the assurance level given.

The committee was advised that one report had been issued with an assurance level of Inadequate. As this review covered the Safeguarding of Children an update on the current situation had been requested from the owners of the recommendations made. A full follow up would be carried out at the end of September, beginning of October.

Due to there being no outstanding actions relating to audits that were issued with an “inadequate assurance level” there was no appendix C.

Work undertaken by the Corporate Fraud team and East Sussex Counter Fraud Hub was also detailed in the report.

Resolved: (Unanimous) That the report be noted.

44 17/18 Annual Audit Letter.

The committee considered the report of BDO regarding the Annual Audit Letter, which set out the key findings of audit work for 2017/18. The report summarised the results of the audit work in respect of the Council’s financial statements, use of resources, exercise of statutory powers, grant claims and returns certification and any other matters.

Ms Janine Combrinck representing BDO was in attendance to present the report and respond to Members’ questions.

The Head of Finance advised the Members that with regard to BDO issuing their unmodified opinion on the financial statements on 4 August 2018, which was later than the expected date, as detailed in the letter, all documentation in relation to the Council’s accounts for 17/18 had been sent in good time to the auditors.

The delays in the issuing of the audit opinion were due to the new statutory deadline and the volume of Councils closing their accounts to the new, earlier timescale, and was not related to the Council being unable to provide the correct documentation within the required deadlines.

Resolved: (Unanimous) That the Annual Audit Letter for 2017/18 be noted.

The meeting ended at 6.17 pm

Councillor Dean Sabri (Chairman)