

Audit and Governance Committee

Minutes of the meeting held in Rooms 209/210 on the Second Floor, Marine Workshops, Railway Quay, Newhaven, East Sussex, BN9 0ER on 5 August 2024 at 5:00pm

Present:

Councillor Stephen Gauntlett (Chair);

Councillors Graham Clews, Olivia Honeyman, Charlotte Keenan and James Meek.

Officers in attendance:

Steven Houchin (Deputy Chief Finance Officer), Jennifer Norman (Committee Officer, Democratic Services) and Ross Sutton (Head of Financial Reporting)

Also in attendance remotely, via Microsoft Teams:

Ben Sheriff (Deloitte) and Mariska Marais (Deloitte)

14 Minutes

The minutes of the meeting held on the 11 July 2024 were submitted and approved, and the Chair was authorised to sign them as an accurate record.

15 Apologies for absence/declaration of substitute members

There were none.

16 Declarations of interest

There were none.

17 Urgent items

There were none.

18 Written questions from councillors

There were none.

19 The External Auditor's (Deloitte) report on the 2019/20 Statement of Accounts

The Committee considered the report, which summarised the key findings that arose from Deloitte's final audit work in relation to Lewes District Council's draft 2019/20 financial statements, and the Council's arrangements to secure economy, efficiency and effectiveness in its use of resources.

The DCFO, on behalf of the Chair and the Committee, welcomed Ben Sheriff (Deloitte) and Mariska Marais (Deloitte) to the meeting.

Mr Sheriff summarised the report including the SA260, as set out in Appendix A. He provided an overview of the process and time it had taken to prepare the accounts, audit and details of principle adjustments which had been corrected in the financial statements.

Mr Sheriff highlighted the value for money work, significant risks that had been identified and the adjusted statements which needed to be corrected, as set out in the report.

The DCFO noted an error on Page 3 of the report, clarifying that the Conservatives were only the controlling group of the Council after the election from May 2019 to July 2019, and in March 2020 an administration of the remaining Groups had been formed. He made further note of minor errors on Pages 3, 15 and 33 of the report, but clarified that these errors had no impact on the findings contained in the report and appendices.

Further discussions included the current backstop deadlines for the remaining audits and the process for issuing the Letter of Representation as part of the official sign off of the 2019/20 Statement of Accounts.

Resolved:

1. That the Independent Auditor's (Deloitte) report to those charged with governance on the Lewes District Council Accounts and the Value for Money conclusion report, be noted;
2. That the LDC 2019/20 Statement of Accounts be approved;
3. That the Director of Finance and Performance (S151 Officer) and the Chair of the Audit and Governance Committee be authorised to sign the final audited LDC 2019/20 Statement of Accounts on behalf of the Committee; and
4. That the Director of Finance and Performance (S151 Officer) be authorised to sign the formal Letter of Representation to Deloitte.

20 Date of next meeting

It was noted that the next meeting of the Audit and Governance Committee was scheduled to be held on Monday, 9 September 2024, in Room 209/210 on the Second Floor, Marine Workshops, Railway Quay, Newhaven, East Sussex, BN9 0ER, commencing at 5:00pm.

The meeting ended at 5:24pm.

Councillor Stephen Gauntlett (Chair)