

Audit and Standards Committee

Minutes of the meeting held in the Ditchling and Telscombe Rooms, Southover House, Southover Road, Lewes, BN7 1AB, on 16 January 2023 at 10:00am

Present:

Councillor Julian Peterson (Chair);
Councillors Adrian Ross (Vice-Chair), Christine Brett, Phil Davis, Isabelle Linington and Christine Robinson

Officers in attendance:

Jennifer Norman (Committee Officer, Democratic Services) and Ola Owolabi (Deputy Chief Finance Officer - Corporate Finance)

27 Minutes

The minutes of the meeting held on 14 November 2022 were submitted and approved, and the Chair was authorised to sign them as a correct record.

28 Apologies for absence/declaration of substitute members

An apology for absence was received from Councillor Sean MacLeod.

29 Declarations of interest

There were none.

30 Urgent items

There were none.

31 Written questions from councillors

There were none.

32 Updating and Alignment of Schemes of Delegations to Officers

This report was deferred to a future meeting of the Committee. Members were advised that they could submit any queries or concerns regarding the contents of the report to the District's Monitoring Officer.

33 Appointment of External Auditors from 2023-24

The Committee received the report which asked its Members to note the appointment of Grant Thornton (UK) LLP as the Council's new External Auditor for five years beginning 1 April 2023.

The Deputy Chief Finance Officer (DCFO) presented the report.

Discussions included concerns regarding the Council's current External Auditor's (Deloitte) continued inability to meet target deadlines in respect of the completion of outstanding External Audits of the 2019/20, 2020/21 and 2021/22 Statement of Accounts, and the unknown level of the fees variation in respect of the outstanding External Audits and Public Sector Auditor Appointments (PSAA).

The DCFO advised that PSAA would consult on the proposed scale of audit fees payable by bodies in respect of the audit of 2023/24 accounts and the advice to bodies was to anticipate a major re-set of total fees for 2023/24 involving an increase of the order of 150% on the fees for 2022/23.

The DCFO clarified that the actual total audit fees would depend on the amount of work required for future audits undertaken by the Council's newly appointed External Auditor, Grant Thornton (UK) LLP.

Resolved: That the report be noted.

34 Quarter 3 - Treasury Management Report

The Committee received the report which provided details regarding the Treasury Management Activity for the period 1 November to 31 December 2022.

The Deputy Chief Finance Officer (DCFO) presented the report, highlighting that the report and Appendix A did not reflect the activity for all three months of Quarter 3 (1 October to 31 December 2022) due to statutory agenda publication deadlines. He further highlighted that a full summary of Quarter 3 would be provided to Members at the next scheduled meeting of the Committee on 20 March 2023.

Discussions focused on some presentation issues in figures shown in paragraph 2.4 and queries surrounding the publication of surplus assets in the Capital Programme.

Members advised that as the report was incomplete, they were not able to assure Cabinet that the Treasury Management Activity from 1 October to 31 December 2022 had been in accordance with the approved Treasury Management strategies.

Resolved: That the report be noted.

35 Date of next meeting

It was noted that the next meeting of the Audit and Standards Committee was scheduled to commence at 10:00am on Monday, 20 March 2023, in the Ditchling and Telscombe Rooms, Southover House, Southover Road, Lewes, East Sussex, BN7 1AB.

The meeting ended at 11:02am.

Councillor Julian Peterson (Chair)