

LICENSING, AUDIT AND GENERAL PURPOSES COMMITTEE

Meeting held on Monday, 23rd November, 2020 at the via Microsoft Teams and streamed live at 7.00 pm.

Voting Members

Cllr S.J. Masterson (Chairman)
Cllr Mara Makunura (Vice-Chairman)

Cllr Sophia Choudhary
Cllr A.K. Chowdhury
Cllr A.H. Crawford
Cllr Veronica Graham-Green
Cllr Christine Guinness
Cllr A.J. Halstead
Cllr L. Jeffers
Cllr Prabesh KC
Cllr Jacqui Vosper

15. MINUTES

The Minutes of the meeting held on 28th September, 2020 were approved and would be signed by the Chairman at a later date.

16. STATEMENT OF ACCOUNTS AND AUDIT RESULTS 2018/19

The Executive Head of Finance reported that the Letter of Representation and the Statement of Accounts for 2018/19 had been signed off on 23rd November, 2020, in accordance with the delegated authority given to the Chairman and Executive Head of Finance by the Committee at its meeting on 28th September, 2020.

17. EXTERNAL AUDIT PLAN - 2019/20 ANNUAL ACCOUNTS

The Chairman welcomed Maria Grindley (Associate Partner, Ernst & Young (EY)) and Justine Thorpe (Audit Manager, EY) to the meeting. The Committee received a copy of EY's Audit Planning Report for the 2019/20 audit, which provided a basis on which to review the proposed audit approach and scope for the 2019/20 audit in accordance with the requirements of the Local Audit and Accountability Act 2014, the National Audit Office's 2015 Code of Audit Practice, the Statement of Responsibilities issued by Public Sector Audit Appointments (PSAA) Ltd, auditing standards and other professional requirements.

The Audit Plan summarised the auditor's initial assessment of the key risks driving the development of an effective audit for the Council and outlined the planned audit strategy in response to those risks. It was noted that the Audit Plan would cover the work that was planned to provide the Council with:

- an audit opinion on whether the financial statements gave a true and fair view of the financial position as at 31st March 2020 and of the income and expenditure for the year then ended; and
- a conclusion on the Council's arrangements to secure economy, efficiency and effectiveness.

The audit would also take into account several key inputs, including:

- strategic, operational and financial risks relevant to the financial statements;
- developments in financial reporting and auditing standards;
- the quality of systems and processes;
- changes in the business and regulatory environment; and
- management's views on all of these inputs.

During discussion, EY representatives answered questions regarding the EY audit team's resourcing and availability to carry out the audit by the proposed deadline of 25 January, 2021; liquidity levels; and the going concern standard.

The Executive Head of Finance highlighted the change in deadlines as a result of Covid-19 and that the draft Accounts for 2019/20 had been prepared by the amended deadline of end August, 2020.

The Chief Executive advised the Committee that he was planning to write to the Senior Partner with Public Sector responsibility at EY to outline his concerns about both the delay in signing off the 2018/19 Accounts and the likelihood of deadlines for 2019/20 also being missed.

RESOLVED: That the Audit Planning report by Ernst & Young for the year ended 31st March, 2020 be noted.

18. **ANNUAL GOVERNANCE STATEMENT - UPDATE**

The Committee considered the Audit Manager's Report No. AUD20/09 which described the work carried out towards the implementation of the actions defined within the Annual Governance Statement, which had been presented to the Committee in July, 2020.

During discussion, the Audit Manager and Executive Head of Finance responded to questions on Risk Management responsibility, timing of report preparation, and the health and safety of staff working from home

RESOLVED: That the progress towards the implementation of the actions detailed within the Council's Annual Governance Statement, be noted.

The meeting closed at 7.40 pm.

CLLR S.J. MASTERSON (CHAIRMAN)
