

Minutes



Listening Learning Leading



OF A MEETING OF THE

Joint Audit and Governance Committee

HELD ON TUESDAY 30 MARCH 2021 AT 6.30 PM

THIS WAS A VIRTUAL, ONLINE MEETING.

Present:

Members:

South Oxfordshire District Councillors: Peter Dragonetti, Mocky Khan (Co-Chair), and Jane Murphy

Vale of White Horse District Councillors: Amos Duveen, Andy Foulsham (Co-Chair – in the chair), Simon Howell, and Mike Pighills

Officers:

Steve Culliford, Richard Green, Simon Hewings, Bertie Smith and Richard Spraggett

Also present:

Kevin Suter (EY, the external auditor), Councillor Andy Crawford (Vale of White Horse District Council), and Councillor Leigh Rawlins (South Oxfordshire District Council)

53 Apologies for absence

Councillor George Levy had sent his apologies for absence.

54 Minutes

RESOLVED: to adopt as a correct record the minutes of the meeting held on 26 January 2021 and agree that the chair signs them as such.

55 Declarations of interest

None

56 Urgent business and chair's announcements

The committee held a minute's silence in memory of former Vale councillor Roger Cox, who had passed away.

The Chair reported that this was likely to be the committee's last virtual meeting and that future meetings were likely to be held in person.

57 Public participation

None

58 Statement of accounts 2019/20

The committee received a verbal update on progress with the external audit of the councils' statement of accounts for 2019/20. Kevin Suter of EY reported that good progress had been made on the audit but that EY's report was not ready for the committee's consideration. At this stage, no significant issues had been identified with the councils' accounts.

59 Statement of accounts 2020/21

The committee considered the interim head of finance's report on the preparation of the councils' statement of accounts for 2020/21. The report also presented revised statements of accounting policies for approval.

The committee noted that the deadlines for completing the accounts for the 2020/21 financial year, ending on 31 March 2021, had changed as a result of the Redmond review. The draft accounts now had to be prepared by 31 July each year, and the final accounts had to be audited, approved by the committee and published by 30 September each year. The committee noted that the accounts should be brought to its meeting for consideration on 28 September 2021. In answer to questions from the committee, officers reported that they were not expecting any material impairments of the councils' assets to arise from the audit of the 2020/21 accounts.

The committee also noted that the councils' Exchequer service had been brought back in-house and that the councils were introducing a new financial management system.

The committee reviewed the statements of accounting policies. These remained unchanged from the previous year and the content was identical for South and Vale. The committee was content with the policies.

RESOLVED: to

- (a) note the progress on completing the 2020/21 statement of accounts; and
- (b) approve the revised statements of accounting policies as shown in Appendix 1 (South Oxfordshire) and Appendix 2 (Vale of White Horse) to the interim head of finance's report.

60 Internal audit activity report - fourth quarter 2020/21

The committee considered the interim internal audit manager's report, which summarised the outcomes of internal audit activity at both councils during quarter 4 of 2020/21, being the period 1 January to 31 March 2021.

The committee noted that, on this occasion, the report did not include any internal audit reports with limited assurance ratings. However, several internal audits were due for completion in April.

RESOLVED: to note the interim internal audit manager's report on internal audit activity at both councils during the fourth quarter of 2020/21.

61 Internal audit management report - fourth quarter 2020/21

The committee considered the interim internal audit manager's management report for the fourth quarter 2020/21, being 1 January to 31 March 2021. This set out progress against the audit plan and summarised the priorities for the first quarter of 2021/22.

The audit manager reported that the internal audit team had assisted with the Covid-19 response, which had impacted on the team's progress against the audit plan. Some work would be transferred into 2021/22.

The committee thanked officers for their work.

RESOLVED: to note the interim internal audit manager's management report for the fourth quarter of 2020/21.

62 Internal audit plan 2021/22

The committee considered the interim internal audit manager's report, which proposed an internal audit plan for 2021/22. The report also set out the process for setting the internal audit plan and for calculating the resources available.

The audit plan set out internal audit's priorities for 2021/22. During much of 2020/21, internal audit staff had been working on the council's Covid-19 response. Some internal audits had been deferred because of this and were now included in the 2021/22 audit plan.

Committee members supported the audit plan for 2021/22.

RESOLVED: to approve the internal audit plan 2021/22.

63 Work programme

The committee noted its work programme.

The meeting closed at 7.15 pm

Chair

Date