

## Audit Committee

Minutes of a Meeting of the Audit Committee held in the Council Chamber, Civic Centre, Tannery Lane, Ashford on the **3<sup>rd</sup> December 2019**.

### Present:

Cllr. Krause (Chairman)  
Cllr. Link (Vice-Chairman)

Cllrs. Mulholland, Ovenden, Shorter, Smith, C Suddards, Wright.

In accordance with Procedure Rule 1.2 (c) Councillor Ovenden attended as Substitute Member for Councillor Hayward.

### Apologies:

Cllr. Hayward.

### Also Present:

Director of Finance & Economy, Senior Accountant, Compliance & Data Protection Manager, Head of Audit Partnership, Audit Manager (Interim), Member Services Officer.

Engagement Manager – Grant Thornton UK.

## 228 Minutes

### Resolved:

**That the Minutes of the Meeting of this Committee held on 1<sup>st</sup> October 2019 be approved and confirmed as a correct record.**

## 229 Annual Governance Statement

The Compliance & Data Protection Manager introduced the item. As this was the first time the Annual Governance Statement (AGS) had been presented to the Committee since the start of the new Council term, she gave an overview, using a PowerPoint presentation of how the Council ensured good corporate governance and how this was reported as part of the AGS. The AGS summarised the Council's approach to governance and she highlighted the seven principles of governance and the formation of these. Drawing attention to the 2018/19 topics, the Compliance & Data Protection Manager provided an update on the current position of the four areas for continued work and review.

In response to questions from a Member, the Compliance & Data Protection Manager advised that the Consultation Toolkit had been developed and would be presented to the Management Team for approval. This had been delayed due to

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software investigations, it had been necessary to undertake work to ascertain whether there was an online consultation portal that would be able to provide a better solution than that already used by the Council. It had been concluded that the current software could be altered to provide the most effective solution to the Council.

**Resolved:**

**That the Annual Governance Statement – Progress on Remedying Exceptions be received and noted.**

## **230 Internal Audit Interim Report**

The Head of Audit Partnership introduced the report. The Committee had reviewed the Audit Charter during 2019, the Charter ensured Internal Audit worked effectively with the Council and conformed to the Public Sector Internal Audit Standards. He confirmed that at this Council during 2019/20 they had continued to enjoy complete and unfettered access to Officers and records to complete their work. On no occasion had Officers or Members sought or gained undue influence over Internal Audit scope or findings. Further, he confirmed Internal Audit had worked with full independence as defined in the Audit Charter and Standard 1100. The audit plan had been reported to the Committee in March 2019 and at that time it was believed that there was enough resource available to deliver the 2019/20 plan. Since that time there had been considerable changes in staffing levels, however he confirmed that they would still be able to deliver the plan.

The Head of Audit Partnership drew attention to the results of the work undertaken since June 2019 and confirmed that the assurance ratings given were either 'strong' or 'sound', attention was also drawn to the summaries of these audits contained within the agenda papers. This was the fifth year since the Audit Team had undergone an external independent assessment, and to that end that work had been put out to contract with a report being undertaken and reported back to this Committee in the spring/summer of 2020.

In response to questions from Members, the Head of Audit Partnership advised that there was a built in contingency to ensure that the number of audit days planned for could be met. In respect of long term actions that had been 'rolled over' to another audit year, he would be able to provide this information to the Committee. It had been reported to the Council's Management Team, however was not detailed within the report. He endeavoured to circulate this information to the Committee and to amend how such matters were reported in the future.

**Resolved:**

**That the Internal Audit Interim Report be received and noted.**

## **231 External Audit Progress Report**

The Engagement Manager – Grant Thornton UK introduced the item. He confirmed that the work to certify the Council's 2018/19 housing benefit claim had been completed and certified within the deadline specified by DWP. A couple of minor errors of small estimated impact had been found which totalled approximately £500.

The Director of Finance & Economy advised that such a small error (£500) on a £38m budget should be commended.

The Engagement Manager – Grant Thornton UK drew attention to the planning process for the 2019/20 audit, and the work that had been undertaken to date. The issues that had been experienced during the 2018/19 audit were known to all those present and it should be noted that these were technical issues surrounding the McCloud case and the financial instruments classification.

The Director of Finance & Economy drew the Committee's attention to the publications detailed within the report and urged the Committee to read these.

The Committee wished to put on record their gratitude to Officers for their forward thinking and resourcefulness, particularly in relation to the formation of the Property Company. This work had looked at worse case scenarios and ensured that the Council had planned and worked to prevent issues that others had not been so swift to see.

### **Resolved:**

**That the External Audit Progress Report be received and noted.**

## **232 Report Tracker & Future Meetings**

The Director of Finance & Economy drew attention to the Report Tracker and the reports that would be presented to the Committee in March 2020.

### **Resolved:**

**That the Report Tracker & Future Meetings be received and noted.**

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