

HARBOROUGH DISTRICT COUNCIL

MINUTES OF THE AUDIT AND STANDARDS COMMITTEE MEETING

Held in The Council Chamber, The Symington Building, Adam and Eve St, Market
Harborough on Wednesday 25th October 2023 commencing at 6.30pm

Present:

Councillors: Gair (Chairman), Nunn (Vice-Chair) Forman, Finan, Bateman, Johnson,
Mrs Page

Officers: K. Parsons, C. Mason, C. Pattinson, S Done, J Young

Also present:

Internal Auditor (North Northamptonshire Council): R. Ashley-Caunt

INTRODUCTION

The Chairman welcomed everyone to the meeting and introduced the officers present.

1. APOLOGIES FOR ABSENCE AND NOTIFICATION OF SUBSTITUTES

There were none.

2. DECLARATIONS OF MEMBERS' INTERESTS

There were none.

3. MINUTES OF THE PREVIOUS MEETING

RESOLVED: that the Minutes of the Meeting of the Audit and Standards Committee held on 26th July 2023 be approved and signed by the Chairman as a true record.

4. REPORT 1 - LOCAL GOVERNMENT AND SOCIAL CARE OMBUDSMAN ANNUAL REVIEW LETTER

The Information Governance and Complaints Officer presented the report, the purpose of which was to inform members of the content of the annual review letter

issued by the Local Government and Social Care Ombudsman for the municipal year 2022-2023.

The report contained the outcomes of the Local Government and Social Care Ombudsman annual review letter to the Council on 19 July 2023, confirming that in the municipal year 2022 – 2023, 20 complaints were referred to them following conclusion of the Council's internal complaints procedure. Of those 20, 11 were fully investigated. None were upheld. The Local Government and Social Care Ombudsman also published the data it holds on complaints about the Council on its website on 26 July 2023, confirming that there were no outstanding issues.

RESOLVED: that the Committee note the contents of the letter and comment as they consider necessary.

5. REPORT 2 - INTERNAL AUDIT ANNUAL REPORT 23/24 – PROGRESS AND PERFORMANCE UPDATE

Presented by the Chief Internal Auditor, the purpose of the report was to update Members on progress against the 2023/24 internal audit plan, key findings of audits completed and the status of outstanding recommendations. The performance was set out in respect of the following:

- The audit plan - It was to be noted that the assignments for the first quarter of the financial year were progressing well.
- Any recommended amendments to the audit plan - no such amendments are noted in this report; and
- Outcomes of finalised audit assignments - which are reported to the Committee as the reports and action plans were agreed by officers.

In addition to performance, Internal Audit also reports on outstanding recommendations/ actions. There are currently 17 actions that have not been implemented by the agreed implementation deadline; seven of which are “medium-priority” of which three are over 3 months over their original implementation date.

RESOLVED: to receive the Internal Audit – 2023/24 Progress Report (Appendix A) and Overdue Recommendations (Appendix B) and comment as it considered necessary.

6. REPORT 3: AUDIT COMPLETION CERTIFICATE 2020/21

Presented by the Chief Internal Auditor, the purpose of the report was to ensure members of the Audit & Standards Committee, as those charged with governance, formally receive the external auditors audit completion certificate for 2020/21.

- i. The External Auditor is required to publish on an annual basis its Auditor's Annual Report and following the completion of an audit, an Audit Completion Certificate.
- ii. In respect of the financial year 2020/21; the council received the auditors annual report at its meeting held in April 2022. Due to a delay following instructions by the National Audit Office, the external auditor issued their completion certificate on the 23 August 2023. On the same day, this was circulated to all councillors of Audit & Standards Committee, as those charged with governance.

RESOLVED: to receive the External Audit Completion Certificate for the year ended 31 March 2021 (Appendix 1) and comment as they consider necessary.

7. ANY URGENT BUSINESS

Signing of the 2021/22 Annual Financial Report

Committee members will recall that at the July meeting of the committee that a delegation as given to myself, as Chairman of this committee and the s.151 Officer to authorise and sign the Annual Financial report when the external auditors had confirmed an unqualified opinion.

I can confirm that the external auditors notified the council of the completion of the audit on the 27 September. Thereafter myself, the s.151 officer and external auditor signed the Annual Financial Statement on the 29 September, the same day that they were published on the Councils website and members of this committee and all members were duly informed.

Delay in the completion of the 2022/23 Annual Financial Report

The external auditors notified the council on the 28 September that the audit of the 2022/23 Annual Financial Report would not be completed by the 30 September deadline as required by Regulation 10 of the Accounts and Audit Regulations 2015. As required, the Council has published a notice on its website confirming this and all members of this committee were informed by the s.151 officer on the 29 September.

The s151 Officer has asked me to confirm to you that:

the reason for the delay is entirely due to the external auditors, Mazars LLP, and is due to the impact of backlogs in clearing previous years accounts at other local authorities.

this delay should not have any direct consequence on the Council.

The Meeting closed at 18:57