

Audit and Governance Committee

Held at:	Remote Meeting
Date	Thursday, 3 December 2020
Present	Councillors Mrs Ann Berry (Vice-Chair), Laura Davison, Philip Martin (Chairman), Terence Mullard and Rebecca Shoob
Apologies for Absence	None
Officers Present:	Kate Clark (Case Officer - Committee Services), Holly Godwin (Case Officer - Corporate Services), Mrs Christine Parker (Head of Audit Partnership), Mr Chris Parker (Deputy Head of Audit) and Charlotte Spendley (Director of Corporate Services)
Others Present:	Paul Dossett (Grant Thornton) and Andy Vanburen (Independent Member)

55. **Declarations of Interest**

There were no declarations of interest.

56. **Minutes**

The minutes of the meeting held on 30 September 2020 were submitted and approved. The Chairman, Councillor Philip Martin, agreed that his electronic signature could be added to the minutes showing approval.

57. **Internal Audit Progress Report from the Head of the East Kent Audit Partnership**

Report AuG/20/11 included the summary of work of the East Kent Audit Partnership (EKAP) since the last Audit and Governance Committee meeting together with details of the performance of the EKAP to the 30 September 2020.

The Deputy Head of Audit presented this report drawing members attention to the following:

- Land Charges – Partly limited assurance due to a cost neutral exercise being undertaken. Once complete this will be fed back to the committee as an update.
- Waste Management – Partly limited assurance. Contract monitoring on street cleansing to be undertaken.
- Eight follow up reviews have been undertaken as mentioned in the report.

Following on from this the members raised the following topics:

- East Kent Housing – tenants health and safety. The Head of the Audit Partnership assured members there are various prioritised action plans in place and progress is being made, with further works scheduled. Covid-19 has caused the usual delays.
- Waste Management – it was noted that further updates are needed especially as the contract is due to renew in 2021.
- Land Charges – although this work has been carried out, it will not have an impact on the Fees and Charges for 2021/22 which have already been published. However, fees could be revised for 2022/23.

Members were advised that any recommendations raised in the reports are assigned a risk level, a date is then agreed with management for the work to be undertaken. This then culminates in the Audit Partnership producing a progress report to check that the recommendations have been implemented.

Proposed by Councillor Mrs Ann Berry
Seconded by Councillor Terry Mullard; and

RESOLVED:
That Report AuG/20/11 is received and noted.

(Voting: For 5; Against 0; Abstentions 0)

58. **Grant Thornton Update Report**

Grant Thornton's report AuG/20/10 provided an update on recent audit work undertaken, progress against key deliverables and a brief technical update.

Mr Paul Dossett from Grant Thornton presented this report, he reiterated that the pandemic had been challenging for the auditors, however with the excellent support from the district council's finance officers, the 2019/20 accounts had been signed off efficiently. Any objections raised to the accounts will be reported back to this committee at further meetings.

Members turned their attention to the Redmond Review within the report especially the recommendations:

- The external auditor to attend Full Council to present their report and findings, giving members the opportunity to ask questions and fully understand updates and progress.

- An Independent Member to be appointed to this committee to provide well qualified further scrutiny on items where necessary. This has recently been undertaken with a successful appointment.
- The external auditors regularly meet with the Chief Financial Officer; further arrangements in place to regularly meet other statutory officers during 2021.

Proposed by Councillor Mrs Ann Berry
Seconded by Councillor Laura Davison; and

RESOLVED:
That Report AuG/20/10 is received and noted.

(Voting: For 5; Against 0; Abstentions 0)

59. **Review of the Corporate Risk Register**

Report AuG/20/12 provided members with an update to the Corporate Risk Register.

The Director of Corporate Services said 15 risks had been identified and also briefly pointed out the key changes to six risks along with one new risk added; Climate Emergency which members were pleased to see on the register.

There was a concern about the Medium Term Financial Uncertainty which seemed significant. Members were assured that reviews are undertaken within the budget cycle and there is good scope for savings to be made by asking Budget Managers to look at all aspects of finance.

Proposed by Councillor Terry Mullard
Seconded by Councillor Rebecca Shoob; and

RESOLVED:
1. That Report AuG/20/12 is received and noted.
2. That the updated Corporate Risk Register is received and noted.

(Voting: For 5; Against 0; Abstentions 0)