

26 MARCH 2021

NEW FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee held on Friday, 26 March 2021

- * Cllr Alan O'Sullivan (Chairman)
- * Cllr Emma Lane (Vice-Chairman)

Councillors:

- * Alan Alvey
- * Hilary Brand
- Mahmoud Kangarani

Councillors:

- * Martyn Levitt
- * Ann Sevier
- * John Ward

*Present

In attendance:

Councillors:

David Hawkins

Officers Attending:

Alan Bethune, Antony Harvey, Andy Rogers and Liz Foster

Apologies

1 MINUTES

That the minutes of the meetings held on 23 October 2020 and 29 January 2021 would be submitted to the next meeting.

2 DECLARATIONS OF INTEREST

No declarations of interest were made in connection with any agenda item.

3 PUBLIC PARTICIPATION

There was no public participation at the meeting.

4 INTERNAL AUDIT PROGRESS REPORT 2020/21

The Committee received and noted the Internal Audit Progress report for 2020/21.

It was noted that 70% of the planned work was completed.

An update on progress with the PCI / DSS compliance would be given at the next meeting.

On risk management, it was noted that risks were reassessed continually and audits aligned accordingly.

5 INTERNAL AUDIT CHARTER 2021/22

The Committee considered the Internal Audit Charter for 2021/22.

RESOLVED:

That the Internal Audit Charter for 2021/22 be approved.

6 INTERNAL AUDIT PLAN 2021/22

The Committee considered the Internal Audit Plan for 2021/22.

RESOLVED:

That the Internal Audit Plan for 2021/2 be approved.

7 ANNUAL FINANCIAL REPORT AND EXTERNAL AUDIT CYCLE 2020/21 AND 2021/22 - VERBAL UPDATE

The Committee received a verbal update on the annual financial report and external audit cycle 2021 and 2122.

It was explained that typically, the publication date for the draft set of accounts had always been on 1 June, and the Committee had historically met on the last Friday in May for approval of these.

Remote working in 2020 required the deadline to be moved back. For 2021, regulations require the new draft publication date to be 1 Aug, a two month extension. This would mean External Audit will commence their work on 5 July. There were at present some updates awaited in respect of the audit treatment for various items, including business grants.

Committee meeting dates would as a result need to be moved to accommodate these changes, as follows:

The meeting scheduled for 28 May would be rescheduled for 2 July at 9.30am. (A similar adjustment would need to be made for 2022.)

The Committee meeting scheduled for 30 July would be rescheduled for 10 September at 2pm.

The Committee agreed the proposed changes in meeting dates as set out above.

8 AUDIT COMMITTEE WORK PLAN

The Committee considered its work plan for the ensuing year.

The Chairman reiterated the changes that had been agreed to committee meeting dates as follows:

28 May now 2 July at 9.30am

30 July now 10 September at 2.00pm

CHAIRMAN