

25 MARCH 2022

NEW FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee held on Friday, 25 March 2022

* Cllr Alan Alvey (Chairman)
Cllr Emma Lane (Vice-Chairman)

Councillors:

* Hilary Brand
Jack Davies
Martyn Levitt

Councillors:

Alan O'Sullivan
* Ann Sevier
* John Ward

*Present

Officers Attending:

Kevin Green, Antony Harvey and Andy Rogers

Apologies

Cllrs Davies, Lane, Levitt and O'Sullivan.

45 MINUTES

That the minutes of the meeting held on 28 January 2022 be signed by the Chairman as a correct record.

46 DECLARATIONS OF INTEREST

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

47 PUBLIC PARTICIPATION

There was no public participation at the meeting.

48 INTERNAL AUDIT PROGRESS REPORT 2021/22

The Committee received the Internal Audit Progress Report for 2021/22.

In response to a query regarding page 11 of the report, officers undertook to provide an explanation regarding the reasons for the 2 overdue audit items relating to Housing Finance Management Tenancies.

With reference to page 10 of the report, it was enquired whether the officers tasked with developing a programme / project management framework would be using the Prince 2 framework. Officers undertook to provide a response to members on this in due course.

It was agreed that the Committee would receive an update on the PCI Payment Card issue at its next meeting in May.

RESOLVED:

That the report be noted.

49 INTERNAL AUDIT CHARTER 2022/23

The Committee received the Internal Audit Charter for 2022-23.

RESOLVED:

That the Internal Audit Charter for 2022-23 as set out in Appendix A to the report be approved.

50 INTERNAL AUDIT PLAN 2022/23

The Committee considered the Internal Audit Plan for 2022-23.

RESOLVED:

That the Internal Audit Plan for 2022-23 be approved.

51 REVIEW OF FINANCIAL REGULATIONS

The Committee considered proposed revisions to the Council's Financial Regulations.

The Council's current Financial Regulations were last updated in 2018. Minor amendments were now required to reflect changes in service responsibilities and adjustments to virement and supplementary budget levels, to reflect inflationary increases. In addition, a new section had been introduced to show system authorisation levels for raising orders and paying invoices.

The Chairman referred to sections of the report relating to spending thresholds for supplementary Revenue and Capital Expenditure, which required the approval of the service managers (in consultation with other officers etc), and enquired how this was documented and approved. Officers advised that appropriate control documents were used.

RESOLVED:

That it be a **RECOMMENDATION** to the Council that the proposed revisions to the Council's financial regulations be approved, to take effect from 12 April 2022.

52 AUDIT COMMITTEE WORK PLAN

The Committee considered its future work programme and approved the changes to future meetings as follows:

Tuesday, 31 May 2022 (new additional Meeting)

Friday, 28 October 2022 (replaces previous date of 30 September)

It was noted that the meeting to be held on 31 May 2022 would receive an update report on the PCI Compliance issue.

CHAIRMAN