

## Minutes of Accounts and Audit

Meeting Date: Wednesday, 10 February 2021, starting at 6.30 pm  
Present: Councillor R Bennett (Chair)

Councillors:

D Birtwhistle	J Hill
I Brown	A Humpheys
B Buller	R Newmark
L Edge	D Peat
S Fletcher	R Sherras

In attendance: Chief Executive, Director of Resources, Head of Financial Services, Head of Legal and Democratic Services, Julie Masci and Sophia Iqbal (Grant Thornton)

### 981 APOLOGIES FOR ABSENCE

There were no apologies for absence.

### 982 TO APPROVE THE MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 25 November 2020 were approved as a correct record and signed by the Chairman.

M842 - The Head of Financial Services informed committee that DWP had responded to the letter written and had confirmed that no extra testing was required by them even though the remit had been amended slightly. The contractual obligation was between RVBC and Grant Thornton.

### 983 DECLARATIONS OF PECUNIARY AND NON PECUNIARY INTERESTS

There were no declarations of pecuniary and non-pecuniary interests.

### 984 PUBLIC PARTICIPATION

There was no public participation.

### 985 REVIEW OF COUNCIL'S STANDARDS ARRANGEMENTS

The Chief Executive submitted a report seeking committee's approval of the arrangements for the appointment of Independent Persons and to inform committee of the Local Government Association Model Code of Conduct.

The report set out the provisions which govern the appointments of Independent Persons under The Localism Act 2011 regarding their eligibility and the manner in which the positions should be advertised.

It was proposed that the interview panel be comprised of the Leader, Leader of the Opposition, Chair of Accounts and Audit committee and the Monitoring Officer. A recommendation would be made to Accounts and Audit committee with final approval being sought from Council.

The Head of Legal and Democratic Services informed committee that the LGA Model Code of Conduct had now been drafted and was enclosed for information. However,

a guidance note was being provided to accompany the Code, so consideration of adoption would be brought to the next meeting of committee when this was also available.

RESOLVED THAT COMMITTEE:

Approved the arrangements for the recruitment of two Independent Persons as set out in the report.

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AUDIT OF STATEMENT OF ACCOUNTS 2019/20 UPDATE

The Director of Resources submitted a report for information updating members on the Statement of Accounts for 2019/20 and the Audit Opinion for the same.

At the time of writing the report the Audit opinion was yet to be received from Grant Thornton in respect of the 2019/20 Statement of Accounts, so a 'holding' notice had therefore been published on the Council's website explaining the current position.

However, it was now reported that The Audit Findings Report had been received from Grant Thornton and the subsequent Letter of Representation had been written by the Director of Resources as required.

Details of an unadjusted misstatement identified during the 2019/20 audit on revaluations within the final set of financial statements was highlighted for committee to note.

Committee were also informed that there was currently a consultation on proposals for the deadline dates for the Statement of Accounts for 2020/21 to change from 31 May 2021 to the first working day of August 2021 for the unaudited accounts and 31 July 2021 to 30 September 2021 for the audited version.

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INTERNAL AUDIT PROGRESS REPORT 2020/21

The Director of Resources submitted a report for information on the internal audit progress to the end of January for 2020/21. Some preparatory work had been done on the fundamental systems that are generally programmed to be undertaken towards the end of the financial year in order for there to be an adequate sample size for the audit as well as a series of on-going checks to prevent/detect fraud and corruption. There were no finalised reports in respect of the 2020/21 financial year as yet.

Progress had been particularly hindered by the continued vacancy in the role of Principal Auditor. This post was currently being reviewed again prior to a further attempt to recruit to the position, and additional resources were being sought.

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REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from representatives on outside bodies.

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EXCLUSION OF PRESS AND PUBLIC

There were no items under this section.

The meeting closed at 6.50 pm

If you have any queries on these minutes please contact the committee clerk, Olwen Heap 01200 414408 [olwen.heap@ribblevalley.gov.uk](mailto:olwen.heap@ribblevalley.gov.uk).