



MINUTES

Audit and Standards Committee

Date:	Thursday, 7 March 2019.
Venue:	Town Hall, St Annes.
Committee Members Present:	Councillor John Singleton JP (Chairman) Councillor David Donaldson (Vice-Chairman) Councillors Delma Collins, Gail Goodman, Edward Nash, Louis Rigby.
Officers Present:	Paul O'Donoghue, Tracy Manning, Dawn Highton and Tara Walsh.
Others Attendees:	Joe Stone and Paul Hewitson, Representatives of Deloitte.

1. Declarations of Interest

Members were reminded that any disclosable pecuniary interests should be declared as required by the Localism Act 2011 and any personal or prejudicial interests should be declared as required by the Council's Code of Conduct for Members. No interests were declared on this occasion.

2. Confirmation of Minutes

RESOLVED: To approve the minutes of the Audit and Standards Committee held on 17 January 2019 as a correct record for signature by the Chairman.

3. Substitute Members

The following substitution was reported under Council procedure rule 23 (c):

Councillor Gail Goodman for Councillor Graeme Neale.

Audit Decision Items:

4. Deloitte Audit Plan 2018/19

Paul Hewitson, Lead Audit Director for Deloitte, was invited to present the Audit Planning Report for 2018/19. In doing so, Mr Hewitson provided the committee with a detailed summary of the report including the key aspects of the Audit Plan, the work that followed, the significant risks identified and the audit fee.

In his report, Mr Hewitson sought the committee's approval on the current level of materiality which had been set at £1.1m. He went on to explain that any misstatements above £55k would be reported to the members of the Audit and Standards Committee for their consideration.

In addition to the above, Mr Hewitson stressed the importance of ensuring that the audit engagement team and others in the firm remain independent from the Council.

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A number of questions were asked in relation to the planned external audit work and further clarification was sought on a number of matters including: IFRS15 and IFRS9, fraud inquiries and non-audit services. These were addressed in full by Mr Hewitson.

It was therefore RESOLVED to note and accept the Deloitte External Audit Plan for 2018/19.

5. Internal Audit Plan 2019-2020 and Internal Audit Charter

Dawn Highton, Head of Internal Audit, presented the Internal Audit Plan for 2019/20 and internal Audit Charter, as required by the Public Sector Internal Audit Standards.

Ms Highton provided a comprehensive overview of the reports, in particular drawing the committee's attention to programme of reviews for the next financial year and the internal audit performance indicators. Ms Highton highlighted that the plan is based on a resource of 405 audit days which is an increase of 19 days from the previous year's plan.

Following questions from the committee, that were responded in full by Ms Highton, it was RESOLVED to:

1. Approve the Internal Audit Plan 2019/2020 and associated performance indicators.
2. Approve the Internal Audit Charter for signature by the Chairman.

Audit Information Items:

6. Regulation of Investigatory Powers Act 2000: Authorisations

In line with the requirements to report on a quarterly basis regarding the use of covert surveillance and covert human intelligence sources, the information report advised that in the quarter to March 2019, there had been no authorised operations.

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