



# MINUTES

## AUDIT AND STANDARDS Committee

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| <b>Date:</b>                      | Thursday, 20 April 2023   |
| <b>Venue:</b>                     | Town Hall, St Annes.  |
| <b>Committee Members Present:</b> | Councillor Ellie Gaunt (Chairman)<br>Councillor Ed Nash (Vice-Chairman)<br><br>Councillors Delma Collins, Peter Collins, Will Harris, Paul Hayhurst, Michael Sayward. |
| <b>Officers Present:</b>          | Paul O'Donoghue, Paul Harrison, Sharon Wadsworth  |
| <b>Other Attendees:</b>           | Nick Raynor and Paul Hewitson (Deloitte) attended remotely<br>Fiona Hill (MIAA) attended remotely   |

### 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 meetings held on 16 March 2023 as correct records for signature by the Chairman.

### 3. Substitute Members

The following substitutions were reported under Council Procedure Rule 23(c):

Councillor Michael Sayward substituted for Councillor John Singleton JP

### Audit Decision Items

#### 4. Report to those Charged with Governance (ISA 260) 2020/21

Paul Hewitson and Nick Raynor, Deloitte, were invited to present the report that had been prepared by the Council's external auditors Deloitte LLP. The report summarised the key issues identified during the audit of the Council's financial statements for the year ended 31st March 2021, together with Deloitte's assessment of the Council's arrangements to secure value for money in its use of resources.

Paul O'Donoghue, Section 151 Officer, provided his advice in respect to the unadjusted misstatements stated in the report. Mr O'Donoghue proposed that these were picked up in the 2021/22 accounts, confirming that to rectify at this stage would only be further delaying the 2020/21 accounts. The recommended treatment of the COMF funding had been applied for the 2021/22 accounts. The other significant unadjusted misstatement was in relation to the

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sale of the Public Offices site. At the time of preparation of the 2020/21 accounts the disposal of the site was expected to be within twelve months. Disposal of the site had taken longer and was now complete. Mr O'Donoghue recommended that the advice from Deloitte and the adjustments are noted for 2020/21 and are dealt with in the 2021/22 accounts. He confirmed that there had been no financial loss involved in the misstatements and amounted to the accounting treatment of the items.

The Chairman, on behalf of the Committee thanked Deloitte for their final push to complete the statement and praised the Finance Team for all their continued hard work.

It was RESOLVED that:-

1. the Committee note the External Auditor's Report to those charged with Governance for 2020/21, referred to as the ISA 260, and to thank Deloitte for their work; and
  2. the Committee note the work undertaken by the Council over the course of the year 2020/21 resulting in a positive report from Deloitte.
5. Annual Statement of Accounts 2020/21

Paul O'Donoghue, Chief Financial Officer introduced the statement of accounts for 2020/21 and trusted that the Committee was reassured that following the presentation of the previous item from the external auditors the accounts presented a true and fair view of the financial position of the council for 2020/21 and were comfortable with approving the accounts on that basis.

It was unanimously RESOLVED to approve the Statement of Accounts for 2020/21.

6. Management Representation Letter 2020/21

Paul O'Donoghue, Chief Financial Officer, advised that following the conclusion of the audit of accounts the Council was required to provide the external auditor with a statement confirming that the Council had acted properly and with due regard to appropriate regulations and guidance in the preparation of financial statements and that all material items had been disclosed to the auditors and all reasonable measures taken to minimise fraud and error. This statement was referred to as the 'Management Representation Letter'.

It was RESOLVED to agree that the Management Representation Letter in respect of the financial year 2020/21 be signed by the Chief Financial Officer and by the Chairman of the Audit and Standards Committee, and that the letter is then provided to Deloitte.

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