

# MINUTES OF AUDIT AND ETHICS COMMITTEE

29 JUNE 2021

## PRESENT:

**Members of the Committee:** Paul Dudfield (Chairman), John Eves (Vice Chairman), Councillors Bearne, McQueen, Mistry and Ms Watson-Merret

**In attendance:** Jim McLarnon (Manager – Grant Thornton)

## 1. MINUTES

The minutes of the meeting held on 30 March 2021 were approved and signed by the Chairman.

## 2. APOLOGIES

An apology for absence from the meeting was received from Avtar Sohal (Director – Grant Thornton).

## 3. EXTERNAL AUDIT PLAN 2020/21

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 4) concerning the External Audit Plan 2020/21 developed by the Council's appointed external auditor (Grant Thornton). The report set out the proposed external audit work and fee relating to the annual audit at Rugby. A representative from Grant Thornton was in attendance at the meeting to present the audit plan (Part 1 – Agenda Item 4 – Appendix).

### RESOLVED THAT –

- 1) the External Audit Plan for 2020/21 be approved; and
- 2) the proposed fee for 2020/21 be noted.

## 4. INFORMING THE AUDIT RISK ASSESSMENT FOR RUGBY BOROUGH COUNCIL 2020/21

The Committee considered the report presented by the Chief Officer for Finance and Performance (Part 1 – Agenda Item 5) concerning the effective two-way communication between the Audit and Ethics Committee and the Council's appointed external auditor (Grant Thornton) regarding the risks relating to the 2020/21 external audit of the Council. A representative from Grant Thornton was in attendance at the meeting to present the 2020/21 Informing the Audit Risk Assessment for Rugby Borough Council (Part 1 – Agenda Item 5 – Appendix).

**RESOLVED THAT** – the Committee confirmed that it was satisfied with arrangements currently in place as identified in the report.

## **5. TREASURY MANAGEMENT PRACTICES UPDATE 2020/21**

The Committee considered the report of the Chief Officer for Finance and Performance (Part 1 – Agenda Item 6) concerning the Treasury Management activities for 2020/21.

The Chief Officer for Finance and Performance informed the Committee that an invitation to attend a future meeting of the Committee would be extended to the council's advisors on ESG investments following the implementation of the hybrid working set up in the Council Chamber. Any questions were to be submitted in advance to ensure a comprehensive response.

### **RESOLVED THAT –**

- 1) the Treasury Management report for 2020/21 be noted; and
- 2) the actual treasury management indicators (Appendix A) be noted.

## **6. ANNUAL REPORT OF THE CORPORATE ASSURANCE AND IMPROVEMENT MANAGER**

The Committee considered the report of the Corporate Assurance and Improvement Manager (Part 1 – Agenda Item 7) setting out the Corporate Assurance and Improvement Manager's annual opinion of the overall adequacy and effectiveness of the Council's internal control environment, with an appended summary of the audit work undertaken to formulate the opinion.

### Health and Safety

The Committee received a detailed update in January 2021. A progress report would be presented at the next meeting of the Committee on 29 July.

The Corporate Assurance and Improvement Manager placed on record his thanks to his team for their hard work in delivering the 2020/21 audit plan.

The Committee thanked the Corporate Assurance and Improvement Manager and his team for their hard work in delivering the 2020/21 audit plan with the added pressures of the Covid-19 pandemic.

**RESOLVED THAT –** the report be noted.

## **7. INTERNAL AUDIT PLAN 2021/22**

The Committee considered the report of the Corporate Assurance and Improvement Manager (Part 1 – Agenda Item 8) concerning the Internal Audit Plan for 2021/22.

The Committee did not identify any additional work for inclusion in the Internal Audit Plan for 2021/22.

**RESOLVED THAT –** the Internal Audit Plan for 2021/22 be approved.

**8. MOTION TO EXCLUDE THE PUBLIC UNDER SECTION 100(A)(4) OF THE LOCAL GOVERNMENT ACT 1972**

**RESOLVED THAT** – under Section 100(A) (4) of the Local Government Act 1972 the public be excluded from the meeting for the following items on the grounds that they involved the likely disclosure of information defined in paragraphs 1, 2 and 3 of Schedule 12A of the Act.

**9. WHISTLE BLOWING INCIDENTS – STANDING ITEM – TO RECEIVE ANY UPDATES**

There were no issues to report.

**10. FRAUD AND CORRUPTION ISSUES – STANDING ITEM – TO RECEIVE ANY UPDATES**

There were no issues to report.

**CHAIRMAN**