

South Cambridgeshire District Council

Minutes of a meeting of the Audit and Corporate Governance Committee held on
Thursday, 7 April 2022 at 11.00 a.m.

PRESENT: Councillor Tony Mason – Chair
Councillor Nick Sample – Vice-Chair

Councillors: Jose Hales Mark Howell
Heather Williams

Officers: Patrick Adams Senior Democratic Services Officer
Farzana Ahmed Chief Accountant
Rory McKenna Monitoring Officer
James Carter Interim Project Accountant
Liz Watts Chief Executive

Auditors: Janet Dawson Ernst & Young
Jonathan Tully Head of Shared Internal Audit

Councillor John Williams was in attendance, by invitation.

1. Apologies for Absence

Apologies for Absence were received from Councillor Geoff Harvey.

2. Declarations of Interest

None.

3. Completion of the 2018/19 Audit of the Accounts and 2019/20 Accounts Completion

The Deputy Head of Finance reported that the 2018/19 final accounts had been completed on Tuesday 29 March. They had been signed by the Council and an unqualified opinion on the accounts had been issued by the auditors. She thanked the officers and auditors for their hard work on this.

The Deputy Head of Finance explained that the aim was to produce the draft accounts for 2019/20 in the next 10-12 weeks.

The Committee **Noted**

- A)** That the 2018/19 final accounts audit was completed on Tuesday 29 March 2022. The Accounts have been signed by the Council and an unqualified opinion on the accounts have been issued by the auditors.
- B)** The timescales for completion of the 2019/20 accounts and subsequent audit.

4. **2018-19 External Audit Opinion**

Janet Dawson, External Auditor, stated that EY had signed off the 2018/19 accounts on 29 March. She recognised the amount of work that had been done to complete the accounts, particularly in the areas of property, plant and equipment; data migration and the new financial management system. The Deputy Head of Finance stated that the Council acknowledged the recommendations made by the External Auditors and would be implementing improvements.

Minor amendment

It was noted that the figure for Housing Benefits 2018/19 should be “14,185” and not “14.185”.

Auditor fees

Janet Dawson explained that there had been insufficient time to finalise the fees included in the report as the focus had been to get the accounts signed off. She added that it would not be legal to agree a discount. Councillor Heather Williams stated that according to the minutes of the Committee a discount had been agreed in the past. The Committee **Agreed** that the auditor’s fees should be subject to a PSAA review.

The Committee **Noted** the report.

5. **Matters of Topical Interest**

Investments in Russia

Councillor Mark Howell reminded the Committee that he had asked at the previous meeting whether the Council had any investments in Russia. He requested that an answer be provided at the next meeting of the Committee on 28 July.

Message from the Chair

As this was his last meeting as Chair, Councillor Tony Mason thanked officers and auditors for their support during his last four years as Chair of the Committee.

6. **Date of Next Meeting**

Thursday 28 July at 10 am.

The Meeting ended at 11.15 a.m.
