

**MINUTES OF: THE AUDIT AND ACCOUNTS COMMITTEE**

**DATE OF MEETING: 26<sup>TH</sup> NOVEMBER 2020**

**PRESENT: Councillor Marriott (Chair)  
Councillors Aldred, Essex, Haslam-Jones, Kenyon and Procter  
Co-opted Member, Mr S McManus**

**IN ATTENDANCE: Ms K Spencer, Head of Finance (S151 Officer)  
Mr A Ahmed, Acting Finance Manager  
Mr M Baskerville, Audit Manager, LCC  
Ms A Payton, Account Manager, Mazars  
Mrs C Sharples, Committee & Member Services Manager  
Miss G Ashton, Committee & Member Services Officer**

**ALSO PRESENT: Councillors Haworth, Lythgoe, Neal and Serridge  
Mrs C Law, Head of People & Policy**

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**1. APOLOGIES FOR ABSENCE**

1.1 Apologies for absence were received from Councillor Steen.

**2. MINUTES OF THE MEETING HELD ON 28<sup>TH</sup> JULY 2020**

**RESOLVED:**

The minutes of the meeting held on 28<sup>th</sup> July 2020 were agreed as a correct record.

**3. URGENT ITEMS OF BUSINESS**

3.1 The Chair confirmed that there were no urgent items of business.

**4. DECLARATIONS OF INTEREST**

4.1 There were no declarations of interest.

**5. PUBLIC QUESTION TIME**

5.1 No written questions had been submitted.

**6. CHAIR'S UPDATE**

6.1 The Chair had nothing further to report.

**7. DRAFT STATEMENT OF ACCOUNTS FOR 2019/20**

7.1 The Head of Finance presented the draft Statement of Accounts for 2019/20 which were for members to note.

7.2 In response to comments made it was noted that:

- Grant Thornton were assessing the 2017/18 accounts and two factors were delaying the process i.e. Property, Plant & Equipment (PPE) and the Bus Company. The Head of Finance outlined the new rules around assessing/

- valuing PPE.
- Rossendale's Council Tax arrears were on a par with other Local Authorities and that RBC's collection rate was good. It was confirmed that outstanding debts were not written off.

**RESOLVED:**

- That the Committee noted the content of the draft Statement of Accounts for 2019/20.

**8. CORPORATE RISK REPORT Q1 & Q2 2020/21**

8.1 The Head of Finance presented the report which asked members to note the Corporate Risk Register as detailed, including the addition of a new corporate risk. That members note the risk consequence, mitigation action and level of risk as detailed in the appendices.

8.2 In response to a comment made it was noted that:

- The Empty Homes Project would be included under Risk 1; Sustainability of the Medium Term Financial Strategy.

**RESOLVED:**

- That the Audit and Accounts Committee noted the Corporate Risk Register as detailed in the report, including the addition of a new corporate risk.
- That members noted the risk consequence, mitigation action and level of risk as detailed in Appendix 1 and 2.

**9. INTERNAL AUDIT PROGRESS REPORT**

9.1 The Audit Manager, LCC outlined the report which asked members to consider the internal audit progress report for April – October 2020.

**RESOLVED:**

- That members considered the internal audit progress report for April – October 2020.

**10. INTERNAL AUDIT CHARTER**

10.1 The Audit Manager, LCC outlined the report which asked members to consider and approve the Internal Audit Charter.

10.2 In response to a comment made it was noted that:

- An update would be provided at the next meeting of how the Charter sat with the Committee's Terms of Reference.

10.3 The Committee expressed their thanks to the auditors.

**RESOLVED:**

- Members considered and approved the Internal Audit Charter.

**11. STANDARDS AND WHISTLEBLOWING COMPLAINTS**

11.1 As there were no items to report under Section E of the agenda, the Chair did not

propose that the meeting move into private session.

- 11.2 The Committee expressed their thanks to the staff for their hard work during the Covid-19 pandemic.

**The meeting commenced at 6.30pm and finished at 7.02pm**

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**Signed (Chair)**

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**Date**