

Audit and Governance Committee

Monday 11 May 2020

PRESENT:

Councillor Parker-Delaz-Ajete, in the Chair.
Councillor Kelly, Vice Chair.
Councillors Carson, P Smith and Stevens.

Co-opted Representatives: Mr Shipperley

Apologies for absence: Mr Stewart

Also in attendance: Andrew Hardingham (Service Director for Finance), Andrew Loton (Head of Performance and Governance), Linda Torney (Assistant Head of Legal Services), Geri Daly and Paul Dossett (Grant Thornton), Jamie Sheldon, Amelia Boulter, Helen Prendergast and Helen Rickman (Democratic Advisors).

The meeting started at 3.13 pm and finished at 4.14 pm.

Note: At a future meeting, the committee will consider the accuracy of these draft minutes, so they may be subject to change. Please check the minutes of that meeting to confirm whether these minutes have been amended.

The Chair adjourned the meeting at 15.15 pm to establish contact with Mr Shipperley (Independent Member). Mr Shipperley joined the virtual meeting and the meeting recommenced at 15.22 pm.

60. **Declarations of Interest**

The following declaration of interest was made in accordance with the code of conduct.

Name	Minute	Reason	Interest
Councillor Parker–Delaz-Ajete	Minute 64	Member of Devon Audit Partnership	Personal

61. **Minutes**

Agreed the minutes of the meeting held on 9 December 2019.

62. **Chair's Urgent Business**

There were no items of Chair's urgent business.

63. **Remote meeting protocol**

Linda Torney (Assistant Head of Legal Services) referred to the report in the agenda pack. The protocol was devised for meetings to take place virtually in line with new government regulations to help tackle the outbreak of COVID-19. No changes were required to be made in the constitution but have the protocol to provide consistency which would apply until 7 May 2021. The protocol would be reviewed regularly.

Questions from Members related to:

- Virtual backgrounds and whether to include in the remote meeting protocol the preferential use of PCC landscapes as the background image?
- Committees and public participation?
- Voting on MS teams and was this in place?

Agreed to adopt the draft protocol in Appendix One for the period until 7 May 2021 to provide a consistent approach to managing remote meetings.

64. **2019/20 Audit Plan**

Geri Daly and Paul Dossett (Grant Thornton) and Andrew Hardingham (Service Director for Finance) were present for this item and referred to the report in the agenda pack. The report provides an overview of the planned scope and timing of the statutory audit of Plymouth City Council for those charged with governance. The risks requiring special audit consideration and procedures to address the likelihood of a material financial statement error had been identified as:

- Management override of controls;
- Revenue Recognition – Rebutted in all areas apart from Government Grants;
- Valuation of Land and buildings including the valuation of investment properties at year end;
- Valuation of net pension fund liability;
- Financial Instrument disclosures;
- Group accounts, consolidation and reporting;
- Financial statements risk - impact of the reduction of the Council's pension fund liability through Miel Ltd;
- Financial statements risk - impact of COVID-19.

Questions from Members related to the impact of COVID-19 on the medium term financial planning and the Council's preparation for the new budget year?

Andrew Hardingham (Service Director for Finance) reported that they were in the process for finalising the outturn position for 2019/20 looking at the risk and Members would be kept updated.

Agreed to note and approve the Audit Plan 2019/20.

(Due to technical problems the Chair adjourned the meeting at 16.05 pm. The Chair concluded the meeting at 16.14 pm. Remaining agenda items would be considered at a future meeting).