

**MINUTES  
AUDIT COMMITTEE**

**Wednesday 2 February 2022**

Councillor Bob Collis (Chair)

Councillor Meredith Lawrence	Councillor Kathryn Fox
Councillor Michael Boyle	Councillor Helen Greensmith
Councillor Liz Clunie	Councillor Ron McCrossen
Councillor Andrew Dunkin	

Absent: Councillors Greensmith and McCrossen

Officers in attendance: P Adcock, A Ball, C Goodall and E McGinlay

Guests in attendance: D Hoose - Partner (Audit and Assurance) (Mazars)

**1 APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillors Greensmith and McCrossen. Councillor Boyle attended as substitute.

**2 TO APPROVE, AS A CORRECT RECORD, THE MINUTES OF THE MEETING HELD ON 14 DECEMBER 2021**

**RESOLVED:**

That the minutes of the above meeting, having been circulated, be approved as a correct record.

**3 DECLARATION OF INTERESTS**

None.

**4 GOING CONCERN ASSESSMENT**

The Director of Corporate Resources and Section 151 Officer introduced a report, which had been circulated in advance of the meeting, informing members of the their assessment of the Council's "Going Concern" status for the purpose of the Statement of Accounts 2020/21.

The committee asked that their thanks to the finance officers be placed on record.

**RESOLVED to:**

Note the outcome of the assessment made by the Chief Financial Officer that Gedling Borough Council can continue to operate as a going

concern for a period of twelve months from the date of signing the audit opinion, and accordingly remains a going concern for the purpose of the 2020/21 Statement of Accounts.

## **5 MAZARS EXTERNAL AUDIT REPORT 2020/21**

The Audit and Assurance Partner introduced a report, which had been circulated in advance of the meeting, informing Members of the key findings arising from Mazars' (the Council's external auditors) audit work in respect of 2020/21.

The committee asked that their thanks to the Senior Leadership Team and financial officers be placed on record.

### **RESOLVED:**

To note the Mazars' external audit report for 2020/21.

## **6 ANNUAL GOVERNANCE STATEMENT AND STATEMENT OF ACCOUNTS 2020/21**

The Director of Corporate Resources and Section 151 Officer introduced a report, which was circulated in advance of the meeting, seeking approval of the Council's Annual Governance Statement for 2020/21 and the Statement of Accounts for 2020/21.

The committee asked for their thanks to officers be placed on record.

Further to the publication of the report, an amendment to recommendation 2 was proposed as following:

Subject to approval of the Annual Governance Statement at recommendation 1, members approve the Statement of Accounts for 2020/21 (appendix 2) subject to the outstanding items identified in the external auditors, Audit Completion Report 20/21 being finalised, and

To delegate authority for the final approval of the audited Statement of Accounts for 2020/21 to the Director of Corporate Resources and s151 Officer in consultation with the chair of the audit committee, subject to a satisfactory outcome of the outstanding items and to report back to the audit committee the detail of any changes, if required;

### **RESOLVED to:**

- 1) Approve the Annual Governance Statement for 2020/21 (appendix 1);
- 2) Subject to approval of the Annual Governance Statement at recommendation 1, approve the Statement of Accounts for

2020/21 (appendix 2) subject to the outstanding items identified in the External Auditors, Audit Completion Report 20/21 being finalised, and

Delegate authority for the final approval of the audited Statement of Accounts for 2020/21 to the Director of Corporate Resources and s151 Officer in consultation with the chair of the audit Committee, subject to a satisfactory outcome of the outstanding items and to report back to the audit committee the detail of any changes, if required;

- 3) Note the narrative statement on pages 3 to 18 of the Statement of Accounts for 2020/21 (appendix 2);
- 4) Agree the Letter of Representation (appendix 3);

**7 ANY OTHER ITEM WHICH THE CHAIR CONSIDERS URGENT**

None.

The meeting finished at 6.10 pm

Signed by Chair:

Date: