

Minutes of the **Audit Committee**
of the **Test Valley Borough Council**
held in Conference Room 1, Beech Hurst, Weyhill Road, Andover
on Monday, 17 June 2024 at 5.30 pm

Attendance:

Councillor C Borg-Neal
(Chairman)

Councillor R Kohli

Councillor S Hasselmann
(Vice-Chairman)

Also in attendance:

Councillor M Flood

The Vice-Chairman, Councillor Hasselmann, opened the meeting and requested a suspension of 10 minutes to ensure quoracy. The meeting reconvened at 5:40 pm.

66

Apologies

Apologies for absence were received from Councillors Brooks, Hughes and Leech.

67

Public Participation

There was no public participation.

68

Declarations of Interest

There were no declarations of interest.

69

Urgent Items

There were no urgent items to be considered.

70

Minutes of the previous meeting

Councillor Hasselmann proposed and Councillor Kohli seconded the motion that the minutes of the previous meeting were an accurate record. Upon being put to the vote the motion was carried.

Resolved:

That the minutes of the meeting held on 18 March 2024 be confirmed and signed as a correct record.

71

External Audit Update

The Council's external auditors, Ernst & Young, presented their Audit Planning Report, which set out their planned approach to the 2023/24 Statement of Accounts audit and provided a brief update on the national backlog of audits for earlier financial years.

The following recommendation was proposed by Councillor Borg-Neal and seconded by Councillor Hasselmann. Upon being put to the vote, the motion was carried.

Resolved:

- 1. That Ernst & Young's Audit Planning Report, as shown in the Annex to the report, be noted.**
- 2. That the planned materiality and reporting levels, as set out on page 26 of the Annex to the report, be approved.**

72

Internal Audit Annual Report 2023/24 and Progress Report 2024/25

The Internal Audit Manager introduced the new Senior Auditor to the Committee.

The report of the Internal Audit Manager gave an opinion on the overall adequacy and effectiveness of the Council's internal control environment and a summary of the audit work from which the opinion is derived for the financial year ending 31 March 2024. It also provided Internal Audit coverage, findings and performance for audit work undertaken in 2024/25 to 31 May 2024 and gave an assurance opinion on the adequacy and effectiveness of the Council's internal control framework for those areas reviewed.

The following recommendation was proposed by Councillor Borg-Neal and seconded by Councillor Hasselmann. Upon being put to the vote, the motion was carried.

Resolved:

- 1. That the Internal Audit Annual Report 2023/24, shown in Annex 1 to the report, which provides the assurance opinion at 31 March 2024 on the system of internal control and the conclusion that the Council employs an effective Internal Audit, be endorsed.**
- 2. That the Internal Audit Progress report to 31 May 2024, shown in Annex 2 to the report, be noted.**

73

Audit Committee Work Programme

The following amendments to the Work Programme were approved:

- External Audit Update – Audit Plan for 2023/24 not 2024/25
- Inclusion of feedback to the Complaints Annual Report in December

The following recommendation was proposed by Councillor Borg-Neal and seconded by Councillor Hasselmann. Upon being put to the vote, the motion was carried.

Resolved:

That the work programme for the Audit Committee, as set out in the Annex to the report, with amendments, be approved.

(The meeting terminated at 6.17 pm)