

AUDIT SUB-COMMITTEE

14th June 2017

PRESENT:-

Conservative Group

Councillor Grant (Chairman) and Councillor Atkin (Vice-Chairman)

Labour Group

Councillors Dunn and Shepherd

AS/1 **APOLOGIES**

Apologies for absence from the Meeting were received on behalf of Councillor Mrs Wyatt (Conservative Group)

AS/2 **MINUTES**

The Open Minutes of the Meeting held on 29th March 2017 were taken as read, approved as a true record and signed by the Chairman.

AS/3 **DECLARATIONS OF INTEREST**

The Sub-Committee was informed that no declarations of interest had been received.

AS/4 **TO RECEIVE ANY QUESTIONS FROM MEMBERS OF THE PUBLIC PURSUANT TO COUNCIL PROCEDURE RULE NO.10**

The Sub-Committee was informed that no questions from members of the public had been received.

AS/5 **TO RECEIVE ANY QUESTIONS FROM MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO.11**

The Sub-Committee was informed that no questions from Members of the Council had been received.

MATTERS DELEGATED TO SUB-COMMITTEE

AS/6 **LOCAL GOVERNMENT AUDIT COMMITTEE BRIEFINGS 2017**

The external auditor presented the report to the Sub-Committee.

The Chairman referred to the Key Questions for Audit element of the report and queried whether there were any particular issues to address. The Director

of Finance and Corporate Services gave assurances that, where appropriate, all matters had been addressed or were in hand.

RESOLVED:-

Members considered the key questions raised by the Council's External Auditors contained in their quarterly sector updates for 2017.

AS/7 **EXTERNAL AUDIT: INTERIM UPDATE REPORT**

The external auditor presented the report to the Sub-Committee, confirming that the audit planning and interim audit exercises had been completed and that no significant issues had been identified.

RESOLVED:-

Members noted the interim update report and approved the audit recommendations as detailed in Appendix 1 to the Report.

AS/8 **INTERNAL AUDIT PROGRESS REPORT**

The internal auditor presented the report to the Sub-Committee, stating that in relation to audits completed to date, no significant issues had been experienced.

Councillor Dunn queried progress on the second whistleblower investigation. In the absence of his colleague, the internal auditor present was unable to clarify the precise position, but stated that once complete a report would be presented to the Sub-Committee at the earliest opportunity.

RESOLVED:-

Members considered the report of the Audit Manager and agreed that any issues identified be referred to the Finance and Management Committee or be subject to a follow-up report as appropriate.

AS/9 **INTERNAL AUDIT ANNUAL REPORT 2016/17**

The internal auditor presented the report to the Sub-Committee, highlighting the references to the Opinion statement and the external assessment of Internal Audit. In relation to the latter, he explained that the three main findings, as detailed in the report, had either been addressed or were being dealt with. With regard to the Opinion, the internal auditor stated that, as some audits were still to be completed, he could proffer an Interim Opinion at this time, subject to some reservations as outlined in the report. The Chief Executive gave assurances that the relevant information was being made available to the auditors, to enable them to complete their investigations.

Councillor Dunn queried the time being taken. The Chief Executive outlined the proper process was being complied with and that the outcomes would be reported in due course.

RESOLVED:-

Members considered and noted the Annual Internal Audit Opinion for 2016/17.

AS/10 **LOCAL CODE OF CORPORATE GOVERNANCE ANNUAL REPORT 2016/17**

The Monitoring Officer presented the report to the Sub-Committee.

Councillor Dunn made reference to the mandatory training for staff and queried whether some topics should also be mandatory for Members. The Chief Executive agreed, stated that Members may benefit from training beyond that required statutorily and that a report would be submitted for Members' consideration.

RESOLVED:-

1.1 Members approved the annual assessment against the Council's Local Code of Corporate Governance for 2016/17.

1.2 Members noted the completion of the work plan to strengthen the Council's governance arrangements in 2016/17.

AS/11 **ANNUAL GOVERNANCE STATEMENT 2016/17**

The Monitoring Officer presented the report to the Sub-Committee.

It was noted that the interim Internal Audit Opinion in AS/9 would be included in the Statement and that the overall Statement was subject to External Audit assessment.

RESOLVED:-

1.1 Members approved the referral of the Annual Governance Statement for the year ended 31st March 2017 to the Finance and Management Committee and its publication within the draft Statement of Accounts for 2016/17.

1.2 Members authorised the Leader of the Council and Chief Executive Officer to sign the Annual Governance Statement.

AS/12 **LOCAL GOVERNMENT ACT 1972 (AS AMENDED BY THE LOCAL GOVERNMENT [ACCESS TO INFORMATION] ACT 1985)**

RESOLVED:-

That in accordance with Section 100 (A)(4) of the Local Government Act 1972 (as amended) the press and public be excluded from the remainder of the Meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings, that there would be disclosed exempt information as defined in the paragraph of Part I of the Schedule 12A of the Act indicated in the header to each report on the Agenda.

MINUTES

The Exempt Minutes of the Meeting held on 29th March 2017 were received.

EXEMPT QUESTIONS BY MEMBERS OF THE COUNCIL PURSUANT TO COUNCIL PROCEDURE RULE NO.11

The Sub-Committee was informed that no questions from Members of the Council had been received.

The Meeting terminated at 4.30pm.

COUNCILLOR J GRANT

CHAIRMAN