

Audit Committee – 24 September 2013

Minutes of the meeting of the **Audit Committee** held on **24 September 2013** when there were present:-

Chairman: Cllr T E Mountain
Vice-Chairman: Cllr Mrs J A Mockford

Cllr Mrs L A Butcher
Cllr J D Griffin
Cllr Mrs A V Hale

Cllr Mrs C E Roe
Cllr D J Sperring

APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllr I H Ward.

OFFICERS PRESENT

Y Woodward	- Head of Finance
C Cox	- Financial Services Manager/Chief Accountant
T Harper	- Performance and Risk Manager
S Worthington	- Committee Administrator

ALSO PRESENT

R Bint	- BDO
C Reed	- BDO

184 MINUTES

The Minutes of the meeting held on 19 June 2013 were approved as a correct record and signed by the Chairman.

185 FINANCIAL STATEMENTS 2012/13

The Committee considered the report of the Head of Finance on the financial statements for 2012/13.

Officers circulated replacement pages for pages 2, 27 and 47 of the accounts, arising from minor amendments that had been made to the final accounts.

In response to a Member question relating to the shortfall of £26,629 in the general fund balance detailed in paragraph 5.2 of the report, officers advised that this would not have any significant impact on the Council's finances.

Responding to a further Member enquiry about the difference in capital expenditure detailed in paragraph 5.6 of the report, officers confirmed that the variation was as a result of the scheduling of some projects; the remainder of the planned expenditure will take place, but later than originally anticipated.

Officers advised, in response to a Member query about page 4 of the accounts, relating to write-offs, that the level of write-offs had increased as a

result of a BDO recommendation that certain debts that were unlikely to be recovered should be written off. The Council would, however, seek to recover such debts if debtors' circumstances were to change.

Resolved

- (1) That the financial statements be approved and signed by the Chairman.
- (2) That the movement in earmarked reserves be noted. (HF)

186 EXTERNAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE

The Committee considered the report of the Head of Finance providing details of the external auditors' report on the results of their audit of the Council's financial statements for 2012/13.

Officers circulated copies of a replacement appendix II to the BDO report detailing unadjusted audit differences in 2012/13.

In response to a Member question relating to the reported deficiency identified on page 14 of the external auditors' report, officers confirmed that alternative controls would be put in place as it was no longer practical to have segregated duties between officers being able to raise orders and then to process cash receipts.

Resolved

- (1) That the report be noted and that implementation of any action plans be reported through the audit process.
- (2) That the Chairman of the Audit Committee sign the statement, as outlined in the report. (HF)

187 MID YEAR REVIEW OF THE COUNCIL'S CORPORATE RISK REGISTER FOR 2013/14

The Committee considered the report of the Head of Finance providing a mid year review and update of the Council's corporate risk register for 2013/14.

Officers confirmed, in response to a Member question relating to the categorisation of data protection as a low risk, that controls had been put in place that ensured that the risk of losing data or of sensitive data being published was sufficiently mitigated to make it a low risk.

In response to a Member observation that e-learning training on safeguarding was insufficient for officers who come into contact with children and vulnerable adults, officers confirmed that an update would be provided to the Member on safeguarding training.

Resolved

That the updated corporate risk register for 2013/14 be approved. (HF)

EXCLUSION OF THE PRESS AND PUBLIC

Resolved

That the press and public be excluded from the meeting for the remaining item of business on the grounds that exempt information, as disclosed in paragraph 3 of Part 1 of the Local Government Act 1972, would be disclosed.

188 AUDIT REPORT

The Committee considered the exempt report of the Head of Finance drawing Members' attention to completed audit investigations and providing an update of audit recommendations.

Officers advised, in response to a Member question about the Strategic Homes Market Assessment Review Group referred to on page 11.4 of the officer's report, that the strategic housing market assessment formed part of the evidence base for the Council's Core Strategy.

Responding to a Member query about errors in benefits payments, the external auditors advised that BDO will report on this to Members in due course.

Resolved

- (1) That the conclusions and results from the audits in appendix 2 and 3 be agreed.
- (2) That the updated information on the audit recommendations, outlined in appendix 4, be agreed. (HF)

The meeting closed at 8.05 pm.

Chairman

Date

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