

## Minutes of Accounts & Audit Committee

Meeting Date: Wednesday, 1 April 2015, starting at 6.30pm  
Present: Councillor J Hill (Chairman)

Councillors:

P Ainsworth	R Sherras
R Bennett	M Thomas
I Brown	N C Walsh
G Mirfin	
R Newmark	

Also in attendance: Chief Executive, Director of Resources, Head of Financial Services and Paul Thompson (Grant Thornton).

### 710 APOLOGIES

Apologies were received from Karen Murray and Allen Graves (Grant Thornton).

Councillor A Knox and J Shervey were absent from the meeting.

### 711 MINUTES

The minutes of the meeting held on 19 November 2014 were approved as a correct record and signed by the Chairman.

### 712 DECLARATIONS OF INTEREST

There were no declarations of interest at the meeting.

### 713 PUBLIC PARTICIPATION

There was no public participation.

### 714 CLOSURE OF ACCOUNTS TIMETABLE 2014/15

The Director of Resources submitted a report reminding Members of the statutory requirement to close down our accounts by 30 June 2015 and to publish them, including any certificate, opinion or report issued by the Auditor by 30 September 2015 and to inform Committee of the benefits of closing down the accounts by these deadlines, in particular the good governance aspects.

The principal matters covered in the Accounts and Audit Regulations were highlighted; this included important procedural requirements as well as governance issues. The Head of Financial Services highlighted the principal matters covered by the Regulations relevant to accounts preparation and the various responsibilities. He highlighted the issues facing Ribble Valley which included budget pressures and practical issues, resource implications and a timetable that must be strictly adhered to in order to achieve the deadlines

required. He also informed Committee that the Secretary of State for Communities and the Local Government had announced plans for new arrangements for the audit of local public bodies in England. One of the areas of change proposed was the bringing forward of the date by which the audited Statement of Accounts must be published from September to the end of July with effect from 2017/18 financial year.

RESOLVED: That Committee endorse the suggested approach for the closure of the 2014/15 accounts.

715 INTERNAL AUDIT ANNUAL PLAN 2015/16

The Director of Resources submitted a report informing Committee of the Internal Audit Plan for 2015/16; this included the various audit areas and planned number of working days for each of these areas. A brief explanation was given as to how the Audit Plan is arrived at following consultation with Directors, Heads of Service and our external Auditors. It was also highlighted that with regard to risk management the Internal Audit Team would continue to have a monitoring role.

Members asked various questions with regard to the audit areas covered and the risk assessment approach used to prioritise audit resource allocation.

RESOLVED: That Committee approve the 2015/16 Internal Audit Plan as outlined.

716 GRANT CERTIFICATION REPORT 2013/14

Paul Thompson presented a report on the certification of claims and returns. He reported that one claim and return for the financial year 2013/14 relating to expenditure of £7,720,290 had been certified; this was with reference to housing benefits subsidy claim. He reported that this claim had been certified without any amendments.

RESOLVED: That the report be noted.

717 FRAUD BRIEFING 2014

Paul Thompson gave Committee a brief overview of the "Protecting the Public Purse Fraud Briefing 2014" which gave Committee some information on the types of fraud and the detection of it over various areas and how Ribble Valley Borough Council fared. It was apparent that there were some differences in the definition of fraud between various Councils.

RESOLVED: That the report be noted.

718 THE AUDIT PLAN FOR RIBBLE VALLEY BOROUGH COUNCIL

Paul Thompson submitted a report for Committee's information highlighting Grant Thornton's understanding of the challenges and opportunities the Council was facing which included financial resilience, planning appeals and partnership working. The report also outlined the impact of key developments in the sector

taking account of national audit requirements as set out in the Code of Audit Practice and Associated Guidance; these included financial reporting, corporate governance and grant claims and returns. The report outlined significant risks, along with other risks and value for money. He reported that at the present time there was nothing that needed to be brought to the particular attention of Committee.

RESOLVED: That the report be noted.

719 ACCOUNTS AND AUDIT COMMITTEE UPDATE

Paul Thompson gave a brief update to the Accounts and Audit Committee on the progress in delivering their responsibilities as external auditors. This outlined that progress to date as at April 2015 was on track. The report outlined other emerging issues that the Council needed to consider including a number of Grant Thornton publications, such as "All Aboard? - Local Government Governance Review", "Rising to the Challenge" and "2020 Vision". Other areas covered were the independent commission in local government finance, financial sustainability for local government, the earlier closure and audit of accounts, provision for business rate appeals, inclusion of overtime in the calculation of holiday pay and group accounting standards.

RESOLVED: That the report be noted.

720 INTERNAL AUDIT PROGRESS REPORT 2014/15

The Director of Resources submitted a report outlining progress on the internal audit work for 2014/15. A table setting out the assurance opinions issued from the audits carried out since the last meeting was included for Members' information. All of these areas had received either a full or substantial assurance opinion.

RESOLVED: that the report be noted.

721 REPORTS FROM REPRESENTATIVES ON OUTSIDE BODIES

There were no reports from Representatives on Outside Bodies.

722 EXCLUSION OF PRESS AND PUBLIC

That by virtue of the next item of business being exempt information under Category 3 of Schedule 12A of the Local Government Act 1972, the press and public be now excluded from the meeting.

723 RISK MANAGEMENT UPDATE ON RED RISKS

The Director of Resources submitted a report providing Members with an update on the current areas of high risk for the Council as identified on the Risk Register. At the present time there were 2 red risks included on the Register:

- kerbside recycling and waste paper collection; and
- risks relating to costs associated with planning appeals.

Both of these risks were regularly considered by both the Community Services Committee and the Planning and Development Committee.

RESOLVED: That the report be noted.

As this was the last meeting of the Accounts and Audit Committee in the current municipal year and the Chairman, Councillor John Hill, the Vice Chairman, Councillor Michael Thomas, the Chief Executive thanked them for their services on this Committee. He also went on to pay tribute to Councillor John Hill in his roles as both Leader and Mayor of the borough during his 16 years' service on the Borough Council. Members expressed their appreciation to both Councillor Hill and Councillor Thomas for their work on this Committee.

The meeting closed at 7.30pm.

If you have any queries on these minutes please contact Jane Pearson (425111).