

## MINUTE NUMBERS

### Minutes of Accounts & Audit Committee

Meeting Date: Wednesday, 21 February 2018, starting at 6.30pm  
Present: Councillor S Hirst (Chairman)

Councillors:

P Ainsworth	G Mirfin
I Brown	R Newmark
P Dowson	R Sherras
L Graves	N C Walsh
A Knox	

In attendance: Chief Executive, Director of Resources, Head of Financial Services, Head of Legal and Democratic Services, Mark Heap and Ian Pinches (Grant Thornton).

Also in attendance: Councillor P Elms.

#### 604 APOLOGIES

Apologies for absence from the meeting were submitted on behalf of Councillors B Hilton and R Thompson.

#### 605 MINUTES

The minutes of the meeting held on 18 October 2017 were approved as a correct record and signed by the Chairman.

#### 606 DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

There were no declarations of pecuniary and non-pecuniary interest.

#### 607 PUBLIC PARTICIPATION

There was no public participation.

#### 608 CLOSURE OF ACCOUNTS TIMETABLE 2017/18

The Director of Resources submitted a report informing Committee that the Accounts and Audit Regulations 2015 now require the Responsible Financial Officer sign the Statement of Accounts as a true and fair view and publish them by 31 May 2018 and for us also to publish our audited accounts by no later than 31 July 2018.

Last year we were able to close down the accounts under transitional provisions under the Regulations but met the new deadlines as required this year. The Accounts and Audit Regulations 2015 set out detailed requirements in relation to duties and rights and also brought in changes to the key deadlines for approval of the Statement of Accounts and completion of the audit.

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The principal matters covered in the Accounts and Audit Regulations were highlighted for Committee's information. The Regulations also stipulate various responsibilities for the closure of accounts relating to Members and the Responsible Financial Officer.

Reference was made to budget implications and practical issues and the importance of attending the scheduled meeting for the approval of the audited Statement of Accounts at the proposed meeting on Wednesday, 25 July 2018. He outlined a timetable that must be strictly adhered to in order to achieve the deadlines required.

RESOLVED: That Committee endorse the suggested approach for the closure of the 2017/18 accounts.

### 609 INTERNAL AUDIT ANNUAL PLAN 2018/19

The Director of Resources submitted a report informing Committee of the Internal Audit Plan for 2018/19. This included the various audit areas and planned number of working days for each of the 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. The risk base of methodology was also explained to Members.

RESOLVED: That Committee approve the 2018/19 Internal Audit Plan as outlined.

### 610 SUB-COMMITTEE ARRANGEMENTS

The Chief Executive submitted a report requesting Committee to constitute a Sub-Committee in the event that a complaint made under the Council's Code of Conduct needs to be heard. As the next meeting of the Accounts and Audit Committee was not scheduled to take place until 11 April 2018, in order to avoid any delay should a referral to the Sub-Committee be necessary, Committee was required to nominate 3 Members to form the Sub-Committee.

RESOLVED: That Committee nominated Councillors S Hirst, A Knox and R Sherras to serve on the Sub-Committee should it be required.

### 611 GRANTS CERTIFICATION REPORT 2016/17

Ian Pinches presented a report on the Certification of Claims and Returns. They had certified the Housing Benefits subsidy claim for the financial year 2016/17 relating to subsidy claimed of £7.080m. There were no issues arising from the certification work. The report outlined fees totalling £6,690 that would be the fee for this work carried out.

RESOLVED: That the report be noted.

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### 612 GRANT THORNTON EXTERNAL AUDIT PLAN 2017/18

Mark Heap submitted a report for Committee's information highlighting Grant Thornton's overview of the planned scope and timing of the audit. The document was also an aid to understanding the consequence of their work, discussing issues of risk and the concept of materiality and identifies any areas where the Council may choose to request to undertake additional procedures. The contents of the plan had been discussed with management. He highlighted the risks section as well as the early closedown of the audited accounts which comes into being this year.

RESOLVED: That the report be noted.

### 613 INTERNAL AUDIT PROGRESS REPORT 2017/18

The Director of Resources submitted a report for Committee's information on the internal audit progress to date for 2017/18. The report highlighted the audit work and reports issued since the last report to Committee including the aim to review all of the Council's fundamental systems before the end of the financial year. All the audits carried out since the last meeting in October 2017 had reached either full or substantial assurance levels.

RESOLVED: That the report be noted.

The meeting closed at 6.50pm.

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