

Minutes of Accounts & Audit Committee

Meeting Date: Wednesday, 31 October 2018 starting at 6.30pm
Present: Councillor S Hirst (Chairman)

Councillors:

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| P Dowson | G Mirfin |
| M Fenton | R Newmark |
| L Graves | R Sherras |
| B Hilton | R Thompson |
| A Knox | |

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

Also in attendance: Councillor S Hore, Barry Dearing (Independent Person).

387 APOLOGIES

Apologies for absence from the meeting were submitted on behalf of Councillor J Alcock and the Chief Executive.

388 MINUTES

The minutes of the meeting held on 25 July 2018 and the minutes of the Accounts and Audit Sub-Committees held on 1 August 2018 and 13 September 2018 were approved as correct records and signed by the Chairman.

The Chairman gave apologies for the Chief Executive's absence from this meeting and in relation to Minute 253 of the Accounts and Audit Sub-Committee on 13 September 2018, he informed Committee of a suggested rescheduled date for an extra Committee meeting on 21 November 2018.

There was some discussion around the proposed meeting regarding its purpose.

Committee agreed to the date proposed.

389 DECLARATIONS OF PECUNIARY AND NON-PECUNIARY INTEREST

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

390 PUBLIC PARTICIPATION

There was no public participation.

391 REVISITING MEMBER/OFFICER PROTOCOL

The Chief Executive submitted a report regarding the Member/Officer Protocol. This protocol had been presented as a standing item to each Committee in the

last cycle of meetings to remind Members and officers of the guidance contained within the protocol about the respective roles of Members and officers and how the relationship between Members and officers should be managed. There had also been an opportunity to make suggestions to the Accounts and Audit Committee on how the protocol could be strengthened and improved.

Comment had been made about the lack of gender neutral language and it had been suggested that the protocol should be reviewed after the elections in May 2019. It was suggested that at that time, a working group be formed to look at the protocol and consider any changes that should be made and that the document should be reviewed every 2 years. There was also a suggestion made that a Standards Committee should be re-established but this was not related to the matters covered by the protocol and would require separate consideration.

RESOLVED: That Committee

1. note the terms of the Council's protocol for Member/officer relations;
2. make the review of the protocol biannual; and
3. agree to schedule the next review of the protocol after the elections in May 2019.

392 ANNUAL AUDIT LETTER 2017/18

Mark Heap submitted the annual audit letter on behalf of Grant Thornton which summarised the key findings arising from the work that had been carried out at Ribble Valley Borough Council for the year ending 31 March 2018. He informed Committee that Grant Thornton had issued an unqualified opinion on the Council's 2017/2018 financial statements and an unqualified value for money conclusion. The opinion confirmed that the financial statements gave a true and fair view of the Council's financial position and of the income and expenditure recorded by the Council. The value for money conclusion confirmed the external auditors were satisfied that the Council put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2018. He reported that work was ongoing on the Council's housing benefit subsidy claim and would be completed by 30 November 2018.

Congratulations were offered to the Director of Resources and her staff.

RESOLVED: That Committee accept the annual audit letter from Grant Thornton.

393 INTERNAL AUDIT PROGRESS REPORT 2018/19

The Director of Resources submitted a report for Committee's information on the internal audit progress to date for 2018/2019. The report included the full internal audit plan for 2018/2019 for Committee's information.

The report highlighted the audit work and reports issued since the last report to Committee in July 2018.

It was brought to Members' attention that the Senior Auditor post in the Audit Section was currently vacant despite recruitment attempts and as such work on the Council's fundamental systems would be prioritised and completed with any outstanding work on the lower risk areas being covered by the 2019/2020 audit plan.

RESOLVED: That the report be noted.

394 GRANT THORNTON PROGRESS UPDATE

Mark Heap on behalf of Grant Thornton gave a verbal update on their progress on delivering their responsibilities as external auditors. He reported that the work was ongoing on the Council's housing benefits subsidy claim on behalf of the Department for Work and Pensions and that this would be finalised by 30 November 2018. They were also in the process of planning the audit for 2018/2019.

RESOLVED: That the report be noted.

The meeting closed at 7.08pm.

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