

## AUDIT & GOVERNANCE COMMITTEE

HELD: Tuesday, 27 September 2016

Start: 6.30 pm

Finish: 7.15 pm

### PRESENT:

Councillor: J Bullock (Chairman)

Councillors: T Aldridge P Cotterill  
S Currie D Evans  
J Gordon P Hudson  
J Mee R Pendleton  
E Pope A Yates

Officers: Borough Treasurer (Mr M Taylor)  
Borough Solicitor (Mr T Broderick)  
Audit Manager (Mr M Coysh)  
Principal Member Services Officer (Mrs S Griffiths)

In Attendance: Georgia Jones (Grant Thornton)  
Stuart Basnett (Grant Thornton)

#### 14 APOLOGIES

There were no apologies for absence.

#### 15 MEMBERSHIP OF THE COMMITTEE

In accordance with Council Procedure Rule 4, the Committee noted the termination of membership of Councillors Cooper and Pryce-Roberts and the appointment of Councillors Yates and D Evans respectively for this meeting only, giving effect to the wishes of the Political Groups.

#### 16 DECLARATION OF INTERESTS

There were no declarations of interest.

#### 17 PUBLIC SPEAKING

There were no items under this heading.

#### 18 MINUTES

RESOLVED That the minutes of the last meeting of the Committee held on 28 June 2016 be approved as a correct record and signed by the Chairman.

#### 19 GRANT THORNTON - AUDIT PLAN FINDINGS REPORT

Consideration was given to the report of the Borough Treasurer as circulated and contained on pages 69 -70 and 116 – 153 of the Book of Reports the purpose of

which was to receive the Audit Findings Report from Grant Thornton (External Auditors) which set out their findings on the audit of the accounts and value for money.

The Chairman invited Georgia Jones (Grant Thornton) to present the Audit Findings report.

Comments and questions were raised in respect of the following issues:-

- Internal controls (access rights)
- Unadjusted misstatements (NNDR)
- Findings against significant risks (assessment of fraud)
- Findings against other risks (welfare benefit)

RESOLVED That the report be noted.

## 20 **APPROVAL OF STATEMENT OF ACCOUNTS**

Consideration was given to the report of the Borough Treasurer as contained on pages 71–76 and 155–250 of the Book of Reports which sought approval of a Letter of Representation and the Council's Annual Statement of Accounts.

RESOLVED (A) That the Letter of Representation set out in Appendix 1 be endorsed.

(B) That the Statement of Accounts set out in Appendix 2 be approved.

## 21 **INTERNAL AUDIT ACTIVITY - QUARTERLY UPDATE**

Consideration was given to the report of the Borough Treasurer as circulated and contained on pages 77 -84 of the Book of Reports which advised of progress against the 2016/17 Internal Audit Plan.

The Audit Manager reported that 34% of the items on the plan were in progress compared to 35% for the same period in the previous year and outlined the reasons for this variance.

RESOLVED That progress in the year to date, be noted.

## 22 **REGULATION OF INVESTIGATORY POWERS (RIPA) ACT - ANNUAL SETTING OF THE POLICY AND REVIEW OF USE OF POWERS**

Consideration was given to the report of the Borough Solicitor as contained on pages 85 – 114 of the Book of Reports on the Council's use of its powers under the Regulation of Investigatory Powers Act 2000 (RIPA) and presented an updated

RIPA Policy document. He reported that there had been no relevant activity to bring to the attention of the Committee.

RESOLVED That the Council's RIPA activity and the updated RIPA Policy, at Appendix 1, be noted.

23 **WORK PROGRAMME**

Consideration was given to the Committee's Work Programme as set out a page 115 of the Book of Reports.

- RESOLVED (A) That the Work Programme be noted.
- (B) That the training session for June 2017 (Statement of Accounts) to include usable/unusable reserves.
- (C) That a Glossary of External Audit terms be provided by Grant Thornton for circulation to Members of the Committee.

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**Chairman**