

HAVANT BOROUGH COUNCIL

At a meeting of the Governance, Audit and Finance Board held on 25 July 2018

Present

Kennett (Chairman), P Bains, Briggs, Crellin, Hart and Robinson

12 Apologies

Apologies for absence were received from Councillors Rees, Shimbart, Smith and Wade.

13 Minutes

The Minutes of the meeting of the Governance, Audit and Finance Board held on 20 June 2018 were agreed as a correct record and signed by the Chairman.

14 Matters Arising

There were no matters arising.

15 Declarations of Interest

There were no declarations of interests.

16 Chairman's Report

The Chairman thanked the officers for the workshop held on Monday 23 July 2018.

17 Annual Internal Audit Report and Opinion 2017/18

The Board considered a report presented by Antony Harvey and Amanda Chalmers of the Southern Internal Audit Partnership, who joined the meeting for the debate on this item and answered members' questions relating to the report.

The report provided the Board with the Chief Internal Auditor's opinion on the overall adequacy and effectiveness of the Council's framework of governance, risk management and control for the year ending 31 March 2018. The Board was assured that the Council's framework was adequate and where weaknesses had been identified, work had been undertaken with Council management to agree appropriate corrective actions.

RESOLVED that the Annual Internal Audit Report and Opinion for 2017/18 from the Southern Internal Audit Partnership be approved.

18 Annual Fraud Report 2017/18

The Board considered the Annual Fraud Plan for 2017-18, as presented by Antony Harvey and Amanda Chalmers of the Southern Internal Audit Partnership.

The Fraud and Corruption Risk Plan highlighted the framework of reactive and proactive initiatives to detect fraud and provide assurance that fraud has not taken place.

RESOLVED that the Annual Fraud Report for 2017/18 be approved and progress made with dealing with NFI matches be submitted to a future meeting of this Board.

19 Annual Governance Statement

Further to Minute 7/06/2018, the Board considered the final version of the Annual Governance Statement 2017-18.

RESOLVED that the Annual Governance Statement for 2017/18 as submitted be approved.

20 External Audit Results Report 2017/18 and Audit Committee Briefing

The Board considered the External Audit Results Report for the year ended 31 March 2018. Andrew Brittain and Jason Jones of Ernst and Young LLP joined the meeting for the debate on this item and answered members' questions in connection with the report.

The Audit Results Report summarised the findings from the 2017/18 audit. The Board were informed that a majority of outstanding items detailed in the report had been completed and had not impacted upon the opinions contained within the report. The Board were also informed of errors and changes to the report which had been identified since the report was published.

The Board that there were three unadjusted audit differences which would be explained in the Council's letter of Representation.

The Board noted the problems caused by the Government bringing forward the date for the submission of the Statement of Accounts and thanked the External Auditors and Council Officers for their work

RESOLVED that the External Audit Results Report 2017/18 and Audit Board Briefing be noted.

21 Statement of Accounts and Letter of Representation 2017/18

The Board received the Statement of Accounts and Letter of Representation for 2017/18. The Board noted details of amendments made to the Accounts since the report was published.

The Statement of Accounts detailed the Council's financial position against budgets in 2017/18, including core financial statements and supporting information, while also outlining arrangements for 2018/19 onwards. The Letter

Governance, Audit and Finance Board (25.7.18)

of Representation set out the Council's response to the external auditors and explanation of the unadjusted audit difference.

The Board was advised that a finance workshop would be held at a later date. RESOLVED that;

- (a) The Statement of Accounts for 2016/17 be agreed, the Chairman be authorised to certify the approval of the Accounts by signing page 30 and the S151 Officer be authorised to certify the approval of the accounts by signing pages 18 and 29; and
- (b) The draft Letter of Representation for 2016/17 be agreed, and the Chairman and S151 Officer be authorised to sign the letter.

22 Monitoring Officer's Report

The Monitoring Officer informed the Board that there had been no new Code of Conduct complaints received since the last meeting.

23 Appointment of Panels

The Scrutiny Board considered the appointment of scrutiny panels.

RESOLVED that:

- (a) Scrutiny Panels be appointed as set out in Appendix A to these minutes;
- (b) Members of the Panels be appointed as set out in Appendix A to these minutes

24 Work Programme 2018/19

The Board considered the Scrutiny Work Programme and proposed success criteria for 2018/19.

The Board also considered a request from the Council to undertake a review into Councillors' Allowances.

RESOLVED that;

- (a) the Work Programme for 2018/19 be as set out in Appendix B to these minutes; and
- (b) the review into the Councillors' Allowances Scheme be referred to the Governance, Audit and Finance Scrutiny Panel

The meeting commenced at 5.00 pm and concluded at 5.59 pm

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BUDGET PANEL'S TERMS OF REFERENCE

Terms of Reference

Title: Budget Scrutiny Panel

Membership: Councillors Kennett, Hart, Bains, and Robinson

Chairman: TBC

Functions:

- (1) to review the Council's plans for the 2019/20 Budget and submit their findings and recommendations to the Governance, Audit and Finance Board.

REVIEW PANEL'S TERMS OF REFERENCE

Terms of Reference

Title: Governance Audit & Finance Scrutiny Panel

Membership: Councillors Bains, Crellin, Hart and Robinson

Chairman: TBC

Functions:

- (1) To undertake reviews as directed by the Governance, Audit and Finance Board ("the Board") and submit their findings and recommendations to the Board

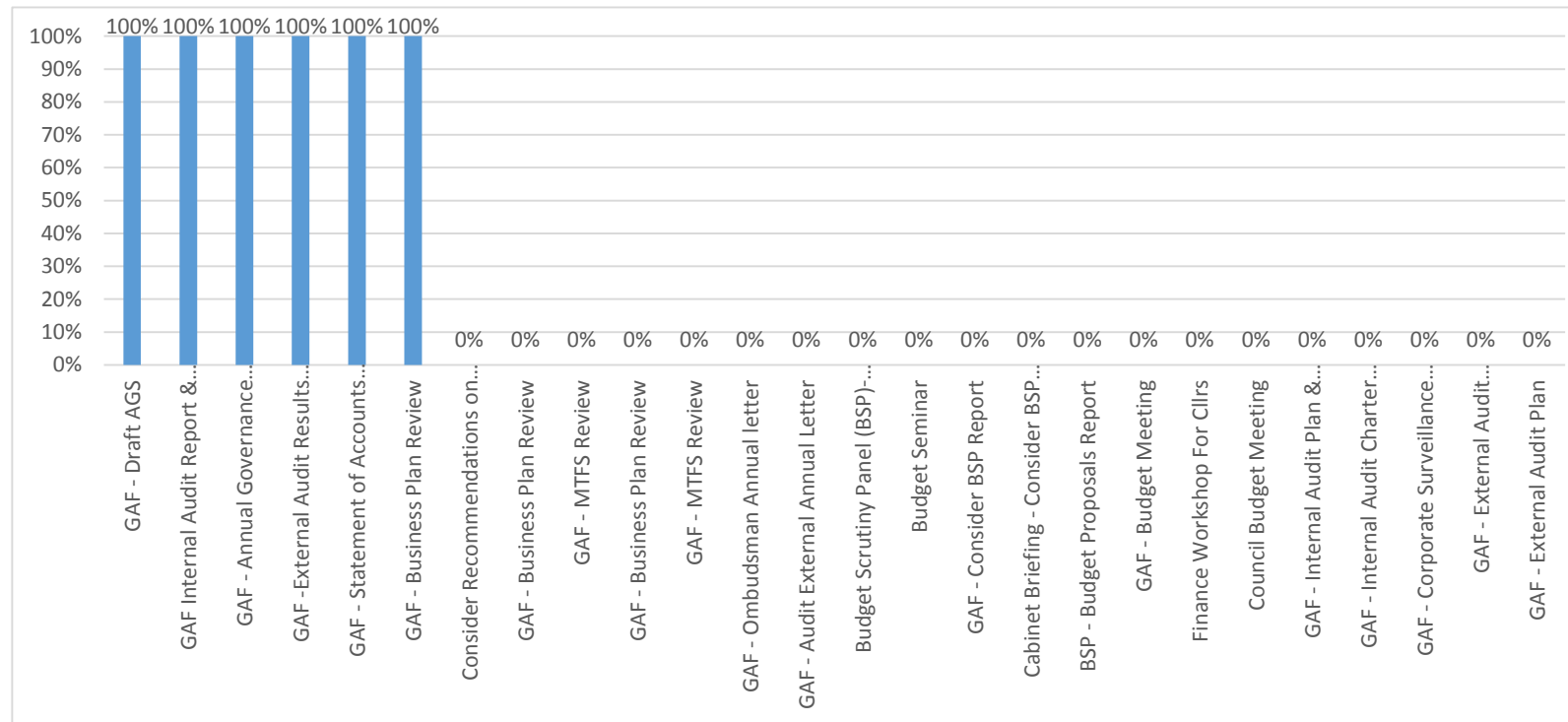
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Governance, Audit & Finance Board Business Plan 2018/19

APPENDIX B

% COMPLETE

Status for all top-level tasks. To see the status for subtasks, click on the chart and update the outline level in the Field List.



MILESTONES DUE

Milestones that are coming soon.

Name	Cabinet Lead	Officers	Meeting Date
GAF - Business Plan Review			Wed 19/09/18
GAF - MTFS Review	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Wed 19/09/18
GAF - Business Plan Review			Wed 12/12/18
GAF - MTFS Review	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Wed 12/12/18
GAF - Ombudsman Annual letter	Councillor Pike	Nick Leach	Wed 12/12/18
GAF - Audit External Annual Letter	Councillor Pike	Lydia Morrison & External Auditors	Wed 12/12/18
Budget Scrutiny Panel (BSP)- Final Report	Councillors Wilson and Pike	Lydia Morrison & Sandy Hopkins	Mon 14/01/19
Budget Seminar	Councillors Wilson & Pike	Lydia Morrison	Mon 21/01/19
GAF - Consider BSP Report	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Tue 22/01/19
Cabinet Briefing - Consider BSP Report	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Mon 28/01/19
BSP - Budget Proposals Report	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Mon 04/02/19
GAF - Budget Meeting	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Wed 06/02/19
Finance Workshop For Cllrs	Councillors Wilson & Pike	Lydia Morrison & Sandy Hopkins	Mon 18/02/19
Council Budget Meeting	Councillor Wilson		Wed 27/02/19
GAF - Internal Audit Plan & Fraud and Corruption Risk Plan	Councillor Pike	Lydia Morrison & Internal Auditors	Wed 06/03/19
GAF - Internal Audit Charter 2019-20	Councillor Pike	Lydia Morrison & Internal Auditors	Wed 06/03/19
GAF - Corporate Surveillance Policy & Procedure	Councillor Pike	Nick Leach	Wed 06/03/19
GAF - External Audit Certification of Claims & Returns Report	Councillor Pike	Lydia Morrison & External Auditors	Wed 06/03/19
GAF - External Audit Plan	Councillor Pike	Lydia Morrison & External Auditors	Wed 06/03/19

LA TASKS

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Name	Start	Duration	% Complete

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