

HAVANT BOROUGH COUNCIL

At a meeting of the Governance, Audit and Finance Board held on 12 December 2018

Present

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

36 Apologies

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

37 Minutes

The Minutes of the meeting of the Governance, Audit and Finance Board held on 19 September 2018 were agreed as a correct record and signed by the Chairman.

38 Matters Arising

There were no matters arising.

39 Declarations of Interest

There were no declarations of interests.

40 Chairman's Report

The Chairman had nothing to report.

41 Annual Certification Report

The Committee considered the Certification of Claims and Returns Annual Report 2017/18 as presented by Ernst and Young LLP. Jason Jones of Ernst and Young LLP joined the meeting for the debate on this item and answered member's questions in connection with the report.

The report summarised the results of the external auditor's work on Havant Borough Council's 2017/18 claims and returns. The errors reported had not resulted in adjustments to the Council's 2017/18 claim.

Amanda Chalmers and Antony Harvey of the Southern Internal Audit Partnership also joined the meeting to discuss and comment on their review into the quality checks in place for housing benefit claims.

Governance, Audit and Finance Board (12.12.18)

The Board expressed concern that if the sample of claims tested was a true representation of errors made in processing all the claims, this would represent a significant cost to the Council. The Board was assured that the Council's accounts did not indicate that cost of these errors was significant and reminded the Board that the Council would recover overpayments from the claimants. However, in view of the concerns raised it was suggested that the Board include a review of this process. The Board noted that Internal Audit was currently reviewing the claims process which would include the quality processing checks. The Board considered that its review should be held in abeyance until Audit had completed its review.

RESOLVED that:

- (a) the Certification of Claims and Returns Annual Report 2017/18 be noted;
- (b) a review of the benefits claims service be included in Board's work programme; the review not to commence until the internal audit's review of this service had been completed; and
- (c) the format of the report be amended for future years to:
 - (i) provide clearer summaries of underpayments and overpayments identified during the testing; and
 - (ii) Include a trend analysis of overpayments and underpayments.

42 Internal Audit Progress Report

The Board considered the Internal Audit Progress Report presented by Antony Harvey and Amanda Chalmers of the Southern Internal Audit Partnership.

RESOLVED that the Internal Audit progress Report be noted.

43 Dispensation for Councillors to Determine the Setting of the Council Tax Precept and Councillor Allowances

The Committee considered consider a report seeking a recommendation to Council to grant a dispensation to all Councillors to enable them to determine the Council tax base and Councillor Allowances.

RESOLVED that Council be Recommended:

- (1) to grant a dispensation to all members of the Council to enable them to:
 - (a) consider and determine the Council Tax Base each year; and
 - (b) consider and determine Councillors' Allowances.
- (2) the dispensation set out in (1) above to take effect on expiry of the current dispensation on 1 June 2019 and to remain in place until 31 May 2023.

44 Monitoring Officer's Report

The Deputy Monitoring Officer informed the Board that there had been Code of Conduct complaints received since the last meeting.

45 Work Programme

The Board received an update on its Business Plan. It was noted that the claims review referred to in Minute 41 would be included in the Plan.

The meeting commenced at 5.00 pm and concluded at 5.40 pm