

HAVANT BOROUGH COUNCIL

At a meeting of the Governance & Audit Committee held on 21 September 2016

Present

Councillor Smith K (Chairman)

Councillors Davis, Lenaghan and Mackey

54 Apologies

Apologies for absence were received from Councillor Pike and Rees.

55 Minutes

RESOLVED that the minutes of the meeting of the Governance and Audit Committee held on 29 June 2016 be approved as a correct record.

56 Matters Arising

The Committee were informed that the NORSE JVC would have its own audit processes as it is a separate legal entity to the Council. The Committee was also informed that the process of reporting corporate risks was under review and would be included in future meetings.

57 Declarations of Interest

There were no declarations of interest from any of the members present.

58 Chairman's Report

There were no matters that the Chairman wished to report to the Committee.

59 External Audit Results Report 2015/16

The Committee considered the Audit Results Report for the year ended 31 March 2016 presented by Ernst and Young LLP. Emma Bryant and Andrew Brittain 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 2015/16 audit. The Committee were informed that two unadjusted audit differences had been identified relating to the cashflow statement and the collection fund, which management had chosen not to adjust. The Committee were also advised of the significant audit risks that had been identified and the assurances given for these risks.

Ernst and Young passed on their thanks to the Council's staff for their assistance during the course of their work.

RESOLVED that

- 1) the Audit Results Report for the year ended 31 March 2016 from external auditors be noted; and
- 2) the rationale for two unadjusted audit differences relating to the cashflow statement and the collection fund be endorsed.

60 Statement of Accounts and Letter of Representation 2015/16

The Corporate Accountancy Team Leader presented the Committee with the Statement of Accounts 2015-2016 and the Letter of Representation.

The Statement of Accounts detailed the Council's financial position against budgets in 2015/2016, while also outlining arrangements for 2016/2017 onwards. The Letter of Representation set out the Council's response to the external auditors and explanation of uncorrected audit differences.

RESOLVED that;

- 1) The Committee agreed the Statement of Accounts for 2015/16, that the Chairman certified the approval by signing page 20 of the accounts and S151 Officer certified the approval of the Accounts by signing page 20 and page 27 of the Accounts; and
- 2) The Committee agreed the draft Letter of Representation, and the Chairman of the Committee and S151 Officer signed the letter.

61 Internal Audit Progress Report

The Committee considered the Internal Audit Progress 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 in connection with the report.

The Committee were informed the work of Internal Audit was on track and there were no significant issues to be highlighted at this stage.

RESOLVED that the Internal Audit Progress Report be noted.

62 Local Government Ombudsman (LGO) - Annual Review Letter 2016

The Committee considered the Local Government Ombudsman's Annual Review Letter 2016.

RESOLVED that the content of the report be noted.

63 Monitoring Officer's Update

The Monitoring Officer informed the Committee that the review of the Constitution was on-going to ensure it remained fit for purpose. The Committee were also informed that there were currently no outstanding Code of Conduct complaints.

The meeting commenced at 5.00 pm and concluded at 5.47 pm