

ACCOUNTS AND AUDIT COMMITTEE

25 SEPTEMBER 2014

PRESENT

Councillor M. Whetton (in the Chair).

Councillors Mrs. L. Evans (Vice-Chairman), C. Boyes, B. Brotherton, D. Butt and T. Ross

In attendance

Director of Finance (I. Duncan)
Director of Legal & Democratic Services (.J. Le-Fevre)

Finance Manager (D. Muggeridge)
Audit and Assurance Manager (M. Foster)
Investigations Manager (D. Wright)
Principal Audit and Assurance Team Leader (J. Miller)
Democratic Services Officer (R. Smithson)

Also in attendance:

M. Waite, Grant Thornton UK LLP
H. Stevenson, Grant Thornton UK LLP

APOLOGIES

Apologies for absence were received from Councillors J. Baugh

18. MINUTES

RESOLVED: That the Minutes of the meeting held on 6 August 2014 be approved as a correct record and signed by the Chairman.

19. BENEFIT FRAUD INVESTIGATION ANNUAL REPORT 2013/14

The Investigations Manager (Fraud Investigation Service) submitted the Fraud Investigation Service 2013/14 Annual Report. The report outlined the Council's responsibilities towards tackling benefit related fraud that had been perpetrated against it; provided details of the teams' performance during the period April 2013 – March 2014. The report also provided details of the outcomes of activity over this period and outlined the teams' plans for 2014/15.

RESOLVED: That the report be noted.

20. THE AUDIT FINDINGS FOR TRAFFORD COUNCIL - YEAR ENDED 31 MARCH 2014

The Committee was informed that the audit was substantially complete with work being finalised in some areas before an Audit Certificate could be issued. This included obtaining and reviewing the financial management letter of representation.

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RESOLVED –

- (1) That the report be noted.
- (2) That the Director of Finance, the Finance Team and all other staff involved in the audit, be thanked for their good work.

21. ANNUAL STATEMENT OF ACCOUNTS 2013/14

Further to Minute No. 15 of the previous meeting held on 8 August 2014, the Director of Finance submitted a report presenting the redrafted Final Accounts for 2013/14, accommodating the changes previously agreed.

RESOLVED –

- (1) That the Final Accounts for 2012/13, be approved.
- (2) That the Director of Finance and his team and the Council's external auditor be commended for their efforts in producing these accounts.

22. ANNUAL GOVERNANCE STATEMENT 2013/14

Further to Minute No. 9 of the previous meeting held on 26 June 2014, the Audit and Assurance Manager submitted a report providing the final version of the 2013/14 Annual Governance Statement.

The final version was substantially the same as the draft with only a small number of update amendments in Section 5 Budget Monitoring.

RESOLVED: That the 2013/14 Annual Governance Statement be approved.

23. BUDGET MONITORING INVESTIGATION ACTION PLAN

The Director of Finance submitted the report to the Committee. At a previous meeting the Committee had received a report setting out findings from the investigation relating to the Council's budget monitoring arrangements. In response to the recommendations made in the report together with additional measures requested by Members, an Action Plan had been agreed to address specific issues raised.

The Chairman highlighted the need for posts to be identified alongside individuals on the action plan items to ensure there was a continuity of responsibility when people left the organisation.

RESOLVED: That the Action Plan be noted.

24. REVENUE BUDGET MONITOR

The Committee received, for information, a joint report of the Executive Member for Finance and Director of Finance detailing the outcomes of the monitoring of the Council's revenue budget for period 3 (April to June 2014) and period 4 (April to July) which had been previously presented to the Executive.

RESOLVED – That the revenue budget monitoring information for the period April to July 2014, be noted.

25. AUDIT AND ASSURANCE REPORT FOR THE PERIOD APRIL TO JUNE 2014 (Q1)

The Audit and Assurance Manager submitted a report summarising the work of Audit and Assurance during the period April to June 2014 and providing on going assurance to the Council on the adequacy of its control environment.

RESOLVED: That the report be noted.

26. ACCOUNTS AND AUDIT COMMITTEE WORK PROGRAMME 2014/15

The Audit and Assurance Manager submitted a report setting out the updated work plan for the Committee for the 2014/15 Municipal Year and outlining the areas to be considered at each of its meetings.

In response to a member's question it was confirmed that the work on Reshaping Trafford was included within the Work Programme.

RESOLVED: That the 2014/15 work programme be noted.

27. EXCLUSION RESOLUTION

RESOLVED: That the public be excluded from this meeting during consideration of the remaining item of business because of the likelihood of disclosure of "exempt information" which falls within Paragraph 3 of schedule 12A of the Local Government Act 1972, as amended.

28. FORENSIC REVIEW OF INTERNAL INVESTIGATION INTO BUDGET MONITORING ARRANGEMENTS AT TRAFFORD COUNCIL

The Committee considered a report on the forensic review carried out by the External Auditor on the internal investigation into the Council's budget monitoring arrangements.

RESOLVED: That the review be noted.

The meeting commenced at 6.30 pm and finished at 8.55 pm