

## ACCOUNTS AND AUDIT COMMITTEE

24 MARCH 2015

### PRESENT

Councillor M. Whetton (in the Chair).

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

#### In attendance

Director of Finance	(I.Duncan)
Audit and Assurance Manager	(M. Foster)
Principal Audit and Assurance Officer Team Leader	(H. Carnson)
Information Governance Manager	(P. Titterington)
Democratic & Scrutiny Officer	(C. Gaffey)

#### Also in attendance

M. Thomas, Grant Thornton UK LLP

### 49. MINUTES

RESOLVED: That the Minutes of the meeting held on 10 February 2015 be approved as a correct record and signed by the Chairman.

### 50. UPDATE ON 2014/15 SIGNIFICANT GOVERNANCE ISSUE FROM 2013/14 ANNUAL GOVERNANCE STATEMENT : INFORMATION GOVERNANCE

The committee received a report of the Information Governance Manager providing an extract from the 2013/14 Annual Governance Statement, outlining one of the significant governance issues identified for further development through 2014/15 i.e. Information Governance. The report included a brief update on work undertaken to date and further work planned in respect of this issue.

The Information Governance Manager answered questions from Members relating to NHS data, staffing of the new team and the retention and disposal of data.

Members thanked the Information Governance Manager for the report, commenting it was useful to remind Members of the importance of Information Governance. It was confirmed that the guidance would be rolled out to Members in the near future.

RESOLVED: That the report be noted.

### 51. ACCOUNTS AND AUDIT COMMITTEE PROGRESS REPORT AND EMERGING ISSUES AND DEVELOPMENTS FOR TRAFFORD COUNCIL (MARCH 2015)

Members received a report from Grant Thornton UK LLP on the progress at March 2015 in delivering its responsibilities as the Authority's external auditor. The report provided a summary of emerging national issues and developments relevant to the Council and included a number of challenge questions in respect of these emerging issues.

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The External Auditor and the Director of Finance answered several questions from Members relating to the challenge questions and taxi licensing.

Members asked what role the Accounts & Audit Committee could play regarding issues discussed by the Scrutiny Committee. The Director of Finance advised he would discuss this with the Director of Legal and Democratic Services.

RESOLVED: That the report be noted.

**52. TRAFFORD AUDIT PLAN**

The Committee received a report from Grant Thornton UK LLP outlining their audit plan for Trafford for 2015/16. The audit plan covered Grant Thornton's approach, identified risks and developments, value for money, key dates and fees.

The External Auditor and the Director of Finance answered questions from Members relating to school funding and preparation for the audit of the upcoming financial year.

Referring to page 30 of the agenda (agenda item no.5), Members raised questions about the complexity of how schools are funded. The Audit and Assurance Manager stated that a presentation to the Committee regarding school funding could be added to next year's work programme.

RESOLVED: That the report be noted.

**53. INTERNAL AUDIT PLAN 2015/16**

The Committee considered a report of the Audit and Assurance Manager providing, at a high level, the proposed Internal Audit Operational Plan for 2015/16.

The Audit and Assurance Manager answered questions from Members regarding staffing levels, school audits, and financial appraisals.

It was noted that the reduction in auditing days from the previous year was directly related to the reduction in staffing levels, and was something that should be resolved in the coming weeks. Some auditing matters had been rescheduled from 2014/15 to 2015/16 for this reason.

The Audit and Assurance Manager confirmed progress reports would be presented to the Committee throughout the year.

RESOLVED: That the report be noted and approved.

**54. REVENUE BUDGET MONITORING 2014/15 - PERIOD 10 (APRIL 2014 TO JANUARY 2015)**

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 10 (April 2014 to January 2015).

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The Director of Finance answered questions from Members relating to the variance in the budget for Children's Services, provisions for outstanding debts, and the winter resilience budget provision.

Regarding the variance in the budget for Children's Services, The Director of Finance referred Members to the table on page 62 of the agenda, and noted that an influx of expensive places for children in care was the main contributor to this variance.

RESOLVED: That the report be noted.

**55. STRATEGIC RISK REGISTER UPDATE**

The Committee considered a report of the Audit and Assurance Manager containing an update on the strategic risk environment, which included arrangements in place to manage each of the strategic risks.

Several Members raised their concerns regarding the upcoming appointment of the new Corporate Director of Resources. Members were concerned that if a financial qualification was not a prerequisite for the role this could dilute the Council's financial capabilities.

The Director of Finance advised he would discuss the matter with the Chief Executive, and suggested she provide information that can be circulated to Members for clarification on the matter.

RESOLVED: That the report be noted.

**56. AUDIT AND ASSURANCE SERVICE: ANTI-FRAUD AND CORRUPTION UPDATE**

The Committee considered a report of the Audit and Assurance Manager updating Members with actions underway and planned, which support the Council's Anti-Fraud and Corruption Strategy.

The Audit and Assurance Manager and the Director of Finance answered questions from Members relating to the Council's practices of handling cash payments.

RESOLVED: That the report be noted.

**57. ACCOUNTS AND AUDIT COMMITTEE - WORK PROGRAMME**

The Committee considered a report of the Audit and Assurance Manager setting out the updated work plan for the Committee for the 2014/15 municipal year i.e. items covered during the year in addition to the agenda for the March 2015 meeting.

It outlined areas considered by the Committee at each of its meetings over the period of the year. The report noted that the work programme had assisted in

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ensuring that the Committee had met its responsibilities under its terms of reference and maintained focus on key issues and priorities as defined by the Committee.

RESOLVED: That the report be noted.

**58. ACKNOWLEDGEMENTS**

The Chairman thanked all the Members for their participation over the municipal year, and expressed his appreciation to all the Officers who have been present. The Chairman gave special thanks to the Director of Finance and the Audit and Assurance Manager.

The meeting commenced at 6.37 pm and finished at 8.12 pm