

## ACCOUNTS AND AUDIT COMMITTEE

25 MARCH 2014

### PRESENT

Councillor M. Whetton (in the Chair).

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

#### In attendance

Director of Finance (Mr. I. Duncan),

Director of Human Resources (Ms. J. Hyde),

Joint Director Children, Young People and Families (Social Care) (Ms. C. Ramsden),

Head of Human Resources Business Partnering (Ms. D. Lucas),

Audit and Assurance Manager (Mr. M. Foster),

Technical Finance Manager (Mr. G. Bentley),

Democratic Services Officer (Mr. I. Cockill).

Also in attendance: Mr. M. Waite and Ms. H. Stevenson, Grant Thornton UK LLP.

### 45. MINUTES

RESOLVED: That the Minutes of the meeting held on 11 February 2014 be approved as a correct record and signed by the Chairman.

### 46. ANNUAL GOVERNANCE STATEMENT 2012/13 - UPDATE ON SIGNIFICANT GOVERNANCE ISSUE: PUBLIC SERVICE REFORM IN TRAFFORD

The Joint Director Children, Young People and Families (Social Care) submitted a report providing a progress update on Public Service Reform in Trafford, one of the significant governance issues identified in the 2012/13 Annual Governance Statement for further development through 2013/14. The report outlined the Public Service Reform agenda both organisationally for the Council, locally working with Partners and regionally within the wider context of the Association of Greater Manchester Authorities.

Members enquired about the realities of working in partnership to transform justice for young offenders; the methods used to demonstrate the number of families turned around in terms of outcomes as a result of the interventions offered; and funding arrangements for troubled families.

In terms of Early Years and the number of children assessed in reception class each year as not being ready for school, the Joint Director advised that Trafford was engaging at a higher rate than Association of Greater Manchester Authorities levels and would seek to provide feedback on the figures for Trafford.

RESOLVED: That the report and update be noted and that the Joint Director Children, Young People and Families (Social Care) be thanked for providing excellent coverage of an in depth area.

**47. ANNUAL GOVERNANCE STATEMENT 2012/13 - UPDATE ON SIGNIFICANT GOVERNANCE ISSUE: TERMS AND CONDITIONS**

The Director of Human Resources submitted a report providing a progress update on implementation of the new terms and conditions which would be effective from 1 April 2014, one of the significant governance issues identified in the 2012/13 Annual Governance Statement for development through 2013/14.

Further to the report, the Director of Human Resources reported that 92% of the workforce had now voluntarily accepted the changes to terms and conditions, leaving 214 staff yet to sign up. The Committee was assured that every effort was being made to contact these employees and that business continuity plans would be in place should a significant number refuse to sign up by the deadline.

Members noted that a number of Councils were pursuing similar changes to staff terms and conditions to achieve savings. Trafford's savings target had been revised given the changes to the original proposals and the Director of Finance confirmed that this had been accommodated in the budget.

RESOLVED: That the report and update be noted.

**48. RESERVES AND PROVISIONS**

The Director of Finance submitted a report on the position of the Council's reserves and provisions at 1 April 2013. The report also advised on planned commitments between 2013/14 and 2015/16.

The Director of Finance responded to questions on specific components of the reserves and indicated he would inquire about the court decision regarding VAT on car parking since the matter was still outstanding.

RESOLVED: That the report be noted.

**49. AUDIT AND ASSURANCE SERVICE - INTERNAL AUDIT CHARTER AND STRATEGY**

The Audit and Assurance Manager submitted a report providing the Internal Audit Charter and Internal Audit Strategy documents for approval following their recent review. The review took into account the requirements of the Public Sector Internal Audit Standards introduced in 2013.

RESOLVED: That the updated Internal Audit Charter and Strategy be approved.

**50. AUDIT AND ASSURANCE SERVICE - INTERNAL AUDIT OPERATIONAL PLAN 2014/15**

The Audit and Assurance Manager submitted a report providing, at a high level, the proposed Internal Audit Operational Plan for 2014/15 and provided assurances to the Committee on Operational Plan coverage for the year.

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RESOLVED: That the 2014/15 Internal Audit Operational Plan, be approved.

**51. THE AUDIT PLAN FOR TRAFFORD COUNCIL**

The Council's external auditor, Grant Thornton, submitted the Audit Plan for Trafford Council for the year ended 31 March 2014 which outlined its audit strategy and plan to deliver the audit.

Mick Waite, Engagement Lead responded to the Committee regarding the valuation of Council assets, one of the other risks identified in the Plan and explained how recent years of austerity had affected the audit approach.

RESOLVED: That the external auditor's Audit Plan for the year ended 31 March 2014, be noted.

**52. ANTI-FRAUD AND CORRUPTION UPDATE**

The Audit and Assurance Manager submitted a report providing an update on actions underway and planned to support the Council's Anti-Fraud and Corruption Strategy.

The Audit and Assurance Manager stated that, through 2014/15, the Audit and Assurance Service would continue to promote completion of the mandatory "Fraud Awareness for Local Government" e-learning course for relevant staff.

The Audit and Assurance Manager also provided more information to the Committee regarding investigations into the disposal of ICT assets.

RESOLVED: That the report be noted.

**53. STRATEGIC RISK REGISTER - 2013/14 QUARTER 4**

The Audit and Assurance Manager submitted a report providing an update on the strategic risk environment for quarter four, 2013/14, including the arrangements in place to manage each of the strategic risks.

The report highlighted changes since the last update to Committee on 26 September 2013 (Minute No. 19 refers), including the inclusion of two additional risks relating to the governance of personal, commercial and sensitive information and the ability to support schools in delivering the new national requirement in supplying Free School Meals.

RESOLVED: That the updated Strategic Risk Register be noted.

**54. REVENUE BUDGET MONITORING 2013/14 - PERIOD 9 (APRIL TO DECEMBER 2013)**

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

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Council's revenue budget for the first nine months of the financial year which was presented to the Executive on 24 February 2014.

RESOLVED –

- (1) That the revenue budget monitoring information for the period April to December 2013, be noted.
- (2) That Revenues and Benefits staff be commended for this year's Council Tax collection performance, particularly given the regulatory changes that have impacted on collection.

**55. ACCOUNTS AND AUDIT COMMITTEE - WORK PROGRAMME - 2013/14**

The Audit and Assurance Manager submitted a report outlining the work of the Committee over the past Municipal Year. The work programme had been flexible and as well as covering all the items planned at the start of the year, other items had been added through the year.

RESOLVED: That the 2013/14 work programme be noted.

The meeting commenced at 6.00 p.m. and finished at 8.02 p.m.