

AUDIT AND ACCOUNTS COMMITTEE

24 July 2019

Meeting commenced: 3.30 p.m.
“ ended: 5.37 p.m.

PRESENT: Councillor Robin Garrido - in the Chair
Councillors Joshua Brooks, David Jolley, Roger Jones and John Walsh

Vittoria Bugana (Co-opted Member)

INVITEE: Councillor Bill Hinds (Lead Member for Finance and Support Services)

OFFICERS: Jean Gleave - Head of Internal Audit
Chris Hesketh - Head of Financial Management
Tony Thompstone - Strategic Finance Manager
Cheryl Burrows - Senior Auditor
Chris Whittingham - Senior Manager, Public Services Audit (Mazars)
Liz Wright - Senior Democratic Services Officer
Mike McHugh - Senior Democratic Services Officer

1. APOLOGIES FOR ABSENCE

Apologies for absence were submitted on behalf of Councillors Stephen Coen, Peter Connor and Michael Pevitt.

2. DECLARATIONS OF INTEREST

There were no declarations of interest.

3. MINUTES OF PROCEEDINGS

The minutes of the meeting held on 26 June 2019 were approved as a correct record.

4. MATTERS ARISING

There were no matters arising.

5. RESULTS OF SELF ASSESSMENT EXERCISE

Consideration was given to a report which confirmed that, at the meeting of the Audit and Accounts Committee held on the 27 March 2019, members completed a self-evaluation document relating to the role of the Committee and its effectiveness.

Details of the results of the self-evaluation exercise were provided, along with an associated action plan which suggested actions for areas which had been identified for development.

RESOLVED: (1) THAT the report be noted.

(2) THAT the action plan, detailed within the report, be approved.

(3) THAT update reports in respect of the issues raised within the action plan, referred to in (2) above, be presented at future meetings of this Committee.

6. EXTERNAL AUDITORS - DRAFT AUDIT COMPLETION REPORT

Chris Whittingham presented the draft audit completion report detailing the key issues which had emerged from the audit of the council's financial statements for the year ended March 2019.

He provided Members with details of a number of key issues arising from the audit as follows -

- Significant findings
- Internal control recommendations
- Summary of misstatements
- Value for Money conclusion

RESOLVED: THAT the report be noted.

7. AUDIT OF 2018 / 2019 STATEMENT OF ACCOUNTS

Chris Hesketh and Tony Thompstone presented a report which provided comment on the external auditor's audit of the 2018/19 statement of accounts, and provided supporting information to the auditor's report The Audit Completion Report for Salford City Council also being considered by the committee.

It was confirmed that, in general terms, the external auditor's findings in the report were agreed with; and, accordingly, amendments had been made to the unaudited version of the 2018/19 statement of accounts.

It was confirmed that the objections to the lawfulness of PFI contracts and LOBO loan transactions had been resolved and the audit certificates for 2016/17 and 2017/18 had been issued.

The findings in the Value for Money section of the auditor's report on the Council's arrangements for securing economy, efficiency and effectiveness in its use of resources were also welcomed.

RESOLVED: (1) THAT the report be noted.

(2) THAT the changes to the statement of accounts outlined in the audit findings report be authorised.

(3) THAT the committee chair be authorised to sign the statement of responsibilities within the statement of accounts following the completion of the outstanding audit work, subject to those changes not being significant.

(4) THAT the representations to be made by the Chief Finance Officer, detailed in Appendix B of the report, be noted.

(5) THAT the Chief Finance Officer be delegated to agree any further late changes to the statement, should they be required, subsequently to be reported to the committee chair for approval.

8. ANNUAL GOVERNANCE STATEMENT 2018-2019

Consideration was given to the final version of the Annual Governance Statement for 2018/19.

The Annual Governance Statement supports the Council's Statement of Accounts and outlines how it manages its affairs to deliver high quality services and ensure that public money is spent effectively.

It was confirmed that the draft version of the statement was presented at the meeting held on 26 June 2019 and the final version contained no further amendments.

RESOLVED: THAT the Annual Governance Statement (AGS) be approved.

9. WORK PROGRAMME 2019 / 2020

Consideration was given to the Work Programme for the remainder of the 2019 / 2020 municipal year.

RESOLVED: THAT the work programme be approved.

10. URGENT BUSINESS

There were no items of urgent business.