

Decisions of the Audit Committee

29 April 2014

Committee:

*Councillor Lord Palmer OBE (Chairman)

*Councillor Mark Shooter (Vice-Chairman)

Councillor Alex Brodkin

*Councillor Sury Khatri

Councillor Hugh Rayner

*Councillor Geof Cooke

*Councillor Graham Old

*Councillor Andreas Tambourides
(Substitute)

Independent Members:

Richard Harbord

*Debra Lewis

* denotes Member Present

1. MINUTES OF LAST MEETING (Agenda Item 1):

RESOLVED – That the Minutes of the meeting held on 28 January 2014 be approved as a correct record.

2. ABSENCE OF MEMBERS (IF ANY) (Agenda Item 2):

Apologies for absence were received from Councillor Hugh Rayner (Councillor Andreas Tambourides substituting), Councillor Alex Brodkin and Mr Richard Harbord.

3. DECLARATION OF MEMBERS' DISCLOSABLE PECUNIARY INTERESTS AND NON PECUNIARY INTERESTS (IF ANY) (Agenda Item 3):

Members declared the following interests:

Councillor	Agenda Item	Interest
Mark Shooter	9 - Internal Audit Exception Recommendations Report and Progress Report up to 31st March 2014	Non pecuniary interest as Councillor Shooter is a Local Authority appointed Governor at Beis Yaakov School. Councillor Shooter remained in the room during the consideration of this item.

4. PUBLIC QUESTION TIME (IF ANY) (Agenda Item 4):

Details of the questions asked of, and the answers given by the Chairman were circulated and published on the Council's website prior to the meeting. Verbal responses were given to supplementary questions asked at the meeting.

5. MEMBERS' ITEMS (IF ANY) (Agenda Item 5):

There were none.

6. ANNUAL REPORT OF THE CORPORATE ANTI-FRAUD TEAM 2013 - 2014 (Agenda Item 6):

The Assurance Assistant Director introduced the report.

RESOLVED - That the Corporate Anti-Fraud Team (CAFT) Annual Report 2013 -14 be noted.

7. AUDIT PLAN 2013/14 (Agenda Item 7):

The Deputy Chief Operating Officer, the Head of Finance (Customer Support Group, Capita) and also Mr Nick Taylor of Grant Thornton LLP (External Auditors) introduced the report. The Committee discussed the report and raised questions on areas on which they required additional information.

RESOLVED –

- (1) That the Committee note Grant Thornton's Audit Plan for 2013/14 with additional value for money work to be done in addition to the Customer Support Group (CSG) contract to include the controls relating to the RE contract as discussed and agreed by the Committee.
- (2) That the Committee note the audit fee of £224,100 for 2013/14 as set out in paragraph 9.14 of the report.

8. EXTERNAL AUDIT PROGRESS UPDATE (Agenda Item 8):

Mr Nick Taylor of Grant Thornton LLP (External Auditors) informed the Committee that the external audit process is progressing as planned and there are no other issues to report.

9. INTERNAL AUDIT EXCEPTION RECOMMENDATIONS REPORT AND PROGRESS REPORT UP TO 31ST MARCH 2014 (Agenda Item 9):

For the audit on Financial Management, the Deputy Chief Operating Officer and the Commercial Customer Services Director assured the Committee that there was an "Inter Authority Agreement" between the Council and HBPLaw (Legal Shared Service) and that Service Level Agreements (SLAs) were only being put in place between HBPLaw and the Council's partners where relevant, i.e. those who have also bought into the service, that is Re and Barnet Homes. All Customer Support Group (CSG) legal work is included in the HBPLaw core hours as part of the Council's SLA with HBPL. The SLA for Re with HBPLaw was not in place at the time of the audit but has subsequently been agreed.

RESOLVED - That the Committee note the progress against internal audit recommendations and work completed to date on the Internal Audit Annual Plan 2013-14 and high priority recommendations.

10. INTERNAL AUDIT AND ANTI-FRAUD STRATEGY AND ANNUAL PLAN AND RISK MANAGEMENT APPROACH 2014-15 (Agenda Item 10):

RESOLVED - That the Committee endorse the Internal Audit and Anti-Fraud Strategy and Annual Plan and Risk Management Approach for 2014-15.

11. RISK MANAGEMENT FRAMEWORK (Agenda Item 11):

The Assurance Director (Monitoring Officer) introduced the report.

RESOLVED - That the Committee note minor amendments made to the Risk Management Framework.

12. GROUP ACCOUNTS 2013/14 (Agenda Item 12):

The Head of Finance (Customer Support Group, Capita) introduced the report.

The Committee discussed the report and agreed that the accounts of the Council's subsidiaries should also be presented to the Committee for information and noting.

RESOLVED – That the Committee as “those charged with Governance” note the proposed approach to producing group accounts for 2013/14 and that the accounts for the Council's subsidiaries be reported to the Audit Committee for noting alongside the Council's accounts in July 2014.

13. WORK PROGRAMME FOR 2014/15 (Agenda Item 13):

The Assurance Director (Monitoring Officer) introduced the report.

RESOLVED - That the programme of work for the Committee as set out in Appendix A to the report be approved.

14. ANY ITEM(S) THE CHAIRMAN DECIDES ARE URGENT (Agenda Item 14):

There were none.

15. VOTE OF THANKS (Agenda Item):

It being the last meeting of the municipal year 2013/2014, the Vice-Chairman and the Committee thanked the Chairman, who will be retiring after having served for 24 years on the Council, for his hard work and the excellent way he had conducted the meetings of the Audit Committee over the past years.

The Chairman thanked the members of the Committee, the Independent Members and the Officers for their hard work and the support he had received from them over the years.

The meeting finished at 9.50pm