

Audit Committee Minutes

The minutes of the Audit Committee meeting of Wyre Borough Council held on Tuesday, 13 March 2018 at the Civic Centre, Poulton-le-Fylde.

Audit Committee members present:

Councillors Rita Amos, Ron Greenhough, Graham Holden, Tom Ingham, Lesley McKay, Paul Moon and Ann Turner

Apologies:

Councillor(s) Emma Anderton, Tom I Balmain, Michael Barrowclough, Cheryl Raynor, Brian Stephenson, Lynn Walmsley and Val Wilson

Officers present:

Clare James, Head of Finance and Section 151 Officer
Joanne Billington, Head of Governance
Karen McLellan, Senior Auditor
Roy Saunders, Democratic Services and Scrutiny Manager

Non-members present: Amanda Latham – Director KPMG LLP, External Auditor.

Members of the public present: None

36 Declarations of interest

None.

37 Confirmation of minutes

RESOLVED: that the minutes of the Audit Committee meeting held on 21 November 2017 be confirmed as a correct record.

38 Review of Audit Committee's Terms of Reference

The Head of Finance (Section 151 Officer) submitted a report on the annual review of the Committee's terms of reference.

RESOLVED:

1. That the previously agreed terms of reference, attached as Appendix 1 of the report still accurately reflected the role of the Committee and,

therefore that no changes be made.

2. That the intention of the Chartered Institute of Public Finance and Accountancy (CIPFA) to review its guidance for local authorities on the terms of reference of audit committees be noted and, that a further report be submitted to the Audit Committee when that guidance had been received

39 Internal Audit Strategy and Audit Plan 2018/19

The Head of Finance (Section 151 Officer) submitted a report.

The Head of Governance explained how the high-level, risk based, strategy had been updated. She also explained how the detailed delivery internal audit plan for 2018/19 had been drawn up, including a series of workshops to identify risks, consider where value could be added to the Council's Business Plan and to prioritise audit reviews. She confirmed that the External Auditor had been given an opportunity to comment on the proposed plan.

RESOLVED: that the [updated] Internal Audit Strategy attached as Appendix 1 of the report and the Annual Audit Plan for the 2018/19 financial-year, attached as Appendix 2 of the report, be approved.

40 Certification of claims and returns 2016/17

The External Auditor referred to a letter (published in the agenda) which been sent by KPMG to the Head of Finance as its required annual report on the certification of the claims and returns submitted by the Council.

RESOLVED that the Certification of Claims and Returns Annual Report for 2016/17 be noted.

41 External Audit Plan 2017/18

The External Auditor submitted a report setting out how KPMG would carry out their audit work on Wyre's activities and performance in 2017/18. She said that the report was in two parts. The first part described both how the auditing of the Council's accounts and financial statements would be undertaken. The second part identified the areas where value for money work assessing the efficiency and effectiveness of the use of resources by the Council would be focused.

RESOLVED that the External Audit Plan 2017/18 be noted.

42 Housing and Council Tax Benefit Claim for year ending 31 March 2017

The External Auditor referred to a letter (published in the agenda) which had been sent to the Department of Work and Pensions referring to a number of minor housing benefit payment errors which had been identified during the annual audit of the Council's claims and returns. Although a qualification letter had been issued, the matters raised were not serious and of low value as confirmed by further testing. No amendment had been made to the claims

submitted or recommendations to the council to improve its processes.

RESOLVED that the contents of the qualification letter relating to the Council's housing benefit subsidy claim for the year ended 31 March 2017 be noted.

43 Periodic Private Discussion of Chief Internal Auditor

In accordance with the Audit Committee's work programme, the Audit Committee Members were given their annual opportunity to speak in confidence to the Head of Governance at the end of the meeting

The Head of Finance, the Senior Auditor, the External Auditor and the Democratic Services and Scrutiny Manager left the room for this item.

No significant issues were raised or required actions identified.

44 Time and date of next meeting

Tuesday 8 May 2018 at 6pm in the Council Chamber.

The meeting started at 6.00 pm and finished at 6.40 pm.