

---

---

# AUDIT COMMITTEE

---

---

**Monday, 21<sup>st</sup> March 2016**

**Present:** Councillor Bill Pinder (in the Chair); Councillors Noordad Aziz, Wendy Dwyer, Julie Livesey, Bernadette Parkinson, and Kath Pratt

**In Attendance:** Mark Beard, Stephen Brindle, Michael Cunliffe, Mike Walker and Tommy Rooney (Grant Thornton- External Auditors)

---

## **Apologies for Absence, Declarations of Interest, Dispensations and Substitutions**

Apologies for absence were submitted from Karen Murray (Grant Thornton) and Joe McIntyre.

There were no reported declarations of interest or dispensations.

## **Minutes of the last Meeting**

The minutes of the last meeting held on the 18<sup>th</sup> January 2016 were submitted for approval.

**Resolved** - **That the minutes be received and approved as a correct record.**

## **Risk Management Monitoring Report**

The Corporate Performance Manager, Mike Walker, presented a report which informed the Committee of the outcome of the review of the Generic and Strategic Risk Register.

There had been no major changes made to the Generic and Strategic Risk Registers but there had been a number of minor changes made to the Generic Risk Register which were detailed in Appendix 1 of the report.

There had been no changes made to the Strategic and Operational Risk Registers during the review.

A summary of all three registers were details in Appendix 2 of the report

The Operational Risk Register contained information on the HBC refuse collection fleet and a further report will be produced once information had been obtained from a traffic management consultant.

**Resolved** - **That Audit Committee noted the contents of the report.**

## **Audit Follow Ups Report for the Period January- March 2016**

The Head of Audit and Investigations, Mark Beard, submitted a report to inform Members of the outcome of routine follow-ups following the previously agreed action plans for completed Audit Reports. The follow-ups detailed within the report are those carried out during the period January- March 2016.

Appendix one of the report contained follow ups carried out between January and March 2016 which included details for debtors and council tax & NCR refunds. Two elements had been implemented and one element not implemented.

**Resolved** - That the report be noted for informational purposes.

## **Audit Reports and Key Issues - Progress Report for the Period January- March 2015**

The Head of Audit and Investigations informed Members of the audit reports issued during the period January- March 2016 and brought to the attention of the Committee what the key issues were.

There was a target of 98% of the audit plan to be completed by the end of the current financial year in terms of audit days completed. The figures contained in the report gave updated details to the end of February and the projected out turn position for 2015/16.

A summary of the main issues arising from audits carried out between January- March 2016 was attached to Appendix 1 of the report and detailed substantial and limited assurance:

- Debt recovery arrangements
- Pest control and shared admin functions
- Other contract issues

There were no issues arising from audits carried out in the following areas:

- Cash receipting & Banking

**Resolved** - That the report be noted for informational purposes.

## **Grant Thornton- Audit Committee Update, HBC, Year ended 31 March 2016**

Tommy Rooney, informed members of the committee with a report on progress in delivering Grant Thornton's responsibilities as external auditors. It included a summary of emerging national issues and developments that may be relevant to Hyndburn Borough Council. It also included a number of challenging questions in respect of these emerging issues which the Audit Committee considered.

Visits for interim accounts audit had taken place in early March and would be complete by the end of the month although this was later than had been planned.

It was noted that the item in the paper copies of the report titled website re-launch had a link missing although this was clearly visible on the electronic copy which had been circulated in advance of the meeting.

**Resolved** - **That the report be noted for informational purposes and that the Committee considered questions relevant to the Council.**

**Internal Audit Plan 2016-17**

The Head of Audit and Investigations submitted a report to inform members of the Audit Committee about the Internal Audit Plan for the financial year 2016/17 and to request that Audit Committee approves the proposed Internal Audit Plan for 2016/17.

Amendments to the Audit plan were detailed along with areas added to the plan.

Appendix 1 contained information on which areas were a priority, which would be monitored and figures of time allocated to individual parts of the plan.

**Resolved** - **(1) That the report be noted for informational purposes.**  
- **(2) That the proposed internal audit plan for 2016/17 be approved.**

**Time/Date/Venue of Next Meeting of Committee**

Councillor Noordad Aziz placed on record his thanks to the Current Chair, Councillor Bill Pinder who was chairing his last Audit Committee meeting as he was not seeking re-election at the local elections in May 2016.

Councillor Wendy Dwyer also thanked Officers and Members of the Audit Committee for all the work undertaken as she was also not seeking re-election.

**Resolved** - **That the next meeting of the Audit Committee be held on Monday, 27<sup>th</sup> June 2016 at 5.30 pm in the Queen Elizabeth Room at Scaitcliffe House.**

Signed: .....

Date: .....

Chair of the meeting  
at which the minutes were confirmed.