

## **AUDIT COMMITTEE**

Minutes of a meeting of the Audit Committee of the Bolsover District Council held in the Council Chamber, The Arc, Clowne on Wednesday 25<sup>th</sup> July 2018 at 1400 hours.

### **PRESENT:-**

Members:-

Councillor K. Reid

Councillors D. McGregor, A.M. Syrett, B. Watson, D.S. Watson

Also in attendance was R. Jaffray (Independent Member)

Officers:-

D. Clarke (Joint Head of Finance and Resources), R. Watson (Senior Auditor), J. Cooper (Auditor), D. Broom (Facilities and Contracts Manager) and A. Brownsword (Senior Governance Officer)

Also in attendance was K. Scott from KPMG, the Council's External Auditors.

### **0191. APOLOGY**

An apology for absence was received from Councillor T. Munro.

### **0192. URGENT ITEMS OF BUSINESS**

There were no urgent items of business.

### **0193. DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **0194. MINUTES – 16<sup>TH</sup> MAY 2018**

Moved by Councillor A.M. Syrett and seconded by Councillor B. Watson

**RESOLVED** that subject to R. Jaffray (Independent Member) being added under apologies, the minutes of a meeting of the Audit Committee be approved as a true and correct record.

## AUDIT COMMITTEE

### **0195. REPORT OF THE EXTERNAL AUDITOR REPORT OF THOSE CHARGED WITH GOVERNANCE ISA 260**

K. Scott (KPMG) presented the report which provided Committee with a copy of the ISA260 report in respect of the 2017/18 financial year and sought to secure approval for the Letter of Representation to be provided to KPMG.

It was noted that the Council had consistently met deadlines set by KPMG and only 2 significant risks had been identified, which had been found to be sound on investigation.

The faster deadline for the close of accounts had also been met and the Council had put measures in place to ensure the deadline was met. No audit adjustments had been necessary. The Council was also providing value for money.

Members thanked KPMG for the report.

Moved by Councillor B. Watson and seconded by Councillor A.M. Syrett  
**RESOLVED** that (1) the ISA260 report from KPMG be noted.

(2) the Letter of Representation be approved and the Chair of Audit Committee and the Chief Finance Officer sign the letter on behalf of the Council.

(Joint Head of Finance and Resources)

### **0196. REPORT OF THE INTERNAL AUDIT CONSORTIUM MANAGER SUMMARY OF PROGRESS ON THE 2018/19 INTERNAL AUDIT PLAN**

The Senior Auditor presented the report which showed progress made by the Audit Consortium in relation to the 2018/19 Internal Audit Plan and completion of the 2017/18 internal audit plan. The report also included a summary of Internal Audit Reports issued from 3<sup>rd</sup> May 2018 to 9<sup>th</sup> July 2018.

It was noted that 8 reports had been issued and 7 were positive. 1 had limited assurances and would be discussed in private session.

Moved by Councillor A.M. Syrett and seconded by Councillor D. McGregor  
**RESOLVED** that the report be noted.

## AUDIT COMMITTEE

### **0197. REPORT OF THE INTERNAL AUDIT CONSORTIUM MANAGER INTERNAL AUDIT CHARTER**

The Senior Auditor presented the report which informed Committee of a review of the Internal Audit Charter. The last review had taken place in 2016 and it was felt that the current charter was still fit for purpose. A further review would take place in 2020.

Moved by Councillor A.M. Syrett and seconded by Councillor D. McGregor  
**RESOLVED** that (1) the outcome of the review of the Internal Audit Charter be noted,

(2) the Internal Audit Charter be approved,

(3) the approved Internal Audit Charter be reviewed in 2 years time or sooner in the event of any significant changes being made to the Public Sector Internal Audit Standards.

(Internal Audit Consortium Manager)

### **0198. REPORT OF THE JOINT HEAD OF FINANCE AND RESOURCES BOLSOVER DISTRICT COUNCIL STATEMENT OF ACCOUNTS 2017/18**

The Joint Head of Finance and Resources presented the report seeking approval for the audited Statement of Accounts for 2017/18. No changes had been made since publication and it was hoped that the Statement of Accounts would be signed off by KPMG on 27<sup>th</sup> July 2018.

Moved by Councillor D. McGregor and seconded by Councillor A.M. Syrett  
**RESOLVED** that (1) the audited Statement of Accounts in respect of 2017/18, be approved,

(2) delegated powers be granted to the Chief Financial Officer in consultation with the Chair or Vice Chair of the Audit Committee to agree any changes which may be necessary in order to ensure the finalisation of the external audit currently being concluded by the Council's external auditors KPMG to ensure completion of the Statement of Accounts by 31<sup>st</sup> July 2018.

(Joint Head of Finance and Resources)

## AUDIT COMMITTEE

### **0199. REPORT OF THE JOINT HEAD OF FINANCE AND RESOURCES AUDIT COMMITTEE WORK PROGRAMME 2018/19**

The Joint Head of Finance and Resources presented the report detailing a proposed Work Programme for the 2019/20 Municipal Year. It was noted that new Auditors would be in place. The cycle of meeting was short this year due to elections in 2019.

A self assessment was due to be carried out at the next meeting. The work programme provided flexibility to add items if necessary.

The Chair thanked KPMG for all their efforts in assisting the Council to their current positive position.

Moved by Councillor D. McGregor and seconded by Councillor B. Watson  
**RESOLVED** that the Audit Committee Work Programme for 2018/19, as set out in the report, be endorsed.

### **0200. THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985**

Moved by Councillor D. McGregor and seconded by Councillor K. Reid  
**RESOLVED** that under Section 100(A)(4) of the Local Government Act 1972 (as amended), the public be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in the stated Paragraph of Part 1 of Schedule 12A of the Act and it is not in the public interest for that to be revealed.

### **0201. REPORT OF THE INTERNAL AUDIT CONSORTIUM MANAGER INTERNAL AUDIT REPORT EXEMPT – PARAGRAPH 3**

The Senior Auditor presented the outcome of the audit of the processes and controls in respect of Property Services Compliance

The Facilities and Contracts Manager noted that processes had been improved and the Council had been fully compliant with the legislation.

Moved by Councillor D. McGregor and seconded by Councillor A.M. Syrett  
**RESOLVED** that the report be noted.

The meeting concluded at 14:26 hours.