

GOVERNANCE & AUDIT COMMITTEE
30 SEPTEMBER 2013
6.30 - 7.45 PM



Bracknell Forest Borough Council:

Councillors Ward (Chairman), Heydon (Vice-Chairman), Allen, Blatchford, Ms Brown, McCracken, Thompson and Worrall

Also Present:

Rachel Cobley, Ernst and Young
Alex Jack, Borough Solicitor
Ann Moore, Head of Democratic and Registration Services
Catherine Morganti, Ernst and Young
Alan Nash, Borough Treasurer
Arthur Parker, Chief Accountant
Helen Thompson, Ernst and Young

Apologies for absence were received from:

Mr G Anderson, Independent Member

15. Declarations of Interest

There were no declarations of interest.

16. Minutes - 2 July 2013

RESOLVED that the minutes of the Governance and Audit Committee meeting held on 5 July 2013 be approved as a correct record and signed by the Chairman.

17. Urgent Items of Business

There were no urgent items of business.

18. Protocol for Photography, Audio/Visual Recording and Use of Social Media at Council and Committee Meetings

The Committee considered a report setting out a proposed protocol to regulate filming and recording of public meetings by members of the public.

It was noted that, under current legislation, the Council was not required to permit the taking of photographs or to allow the audio/visual recording of any of its meetings. However there had been a number of recent occasions when officers had become aware that members of the public intended to record a council or committee meeting and recent guidance issued by the Department of Communities and Local Government set out the expectation that councils should have a presumption in favour of allowing the proceedings of public meetings to be recorded. The adoption of a protocol would provide members of the public wishing to record council or committee meetings with guidelines to be followed to ensure that any recording is not disruptive, distracting or inhibiting the meeting.

It was agreed that paragraph 1.1 of the draft protocol be amended to make it clear that it applied to the recording of public council meetings.

RESOLVED that, subject to the amendment of paragraph 1.1 of the draft protocol contained in Annex A of the Director of Corporate Services' report to read:

- 1.1 This protocol provides guidance to members of the public or press who wish to photograph or record proceedings at any of the Council's public meetings.

the draft protocol be recommended to Council for adoption.

19. **External Audit: Audit Results Report**

The Audit Director introduced the Annual Audit Results Report 2012/13 which summarised the work undertaken to discharge the external auditor's statutory audit responsibilities

It was reported that the report contained no qualifications or uncorrected errors and that it was proposed to issue an unqualified opinion on both financial statements and value for money. The quality of the accounts which had been supported by a high quality of work by officers was also commended and the Audit Director requested that her appreciation for the co-operation of Council officers be recorded.

Members questioned the reporting thresholds used by the Auditors and how they would be made aware of any deficiencies below the reporting thresholds. It was noted that reporting levels were dependent on gross revenue streams and would therefore vary between organisations. Bracknell Forest Council's reporting thresholds were currently set at £245,000. Every fraud was reported to the Governance and Audit Committee via the Head of Internal Audit's regular reports.

RESOLVED that:

- i. the Audit Results Report 2012/13 be noted
- ii. the Committee's thanks be given to all officers involved with the preparation of the Financial Statements

20. **Statement of Accounts 2012/13**

The Chief Accountant presented the Statement of Accounts 2012/13 which had been subjected to audit by Ernst and Young. The report summarised the key elements within the accounts.

It was reported that this was the fifteenth consecutive year that the Council had spent within its budget. Taking in to account the underspend the Council returned £2.716million to reserves. The General Fund Balance stood, on 31 March 2013, at £12.982million and the 2013/14 budget included plans to spend £4.393million of this reserve.

The Committee noted that Short Term Debtors had increased by £4.5million to £15.1million and that writing off any debt over £50,000 required the approval of the Executive.

It was noted that the large increase in the property, plant and equipment valuation was attributed to the incorporation of an extra step into the valuation process which

combined the five year rolling programme of valuations with an annual desktop valuation exercise of all plant, property and equipment. A move that gave a more accurate year on year valuation.

RESOLVED that:

- i. The Financial Statements 2012/13, attached as Annex A to the Borough Treasurer's report, be approved
- ii. The out-turn expenditure for the year be noted and that the provisions (£3.523million as detailed in Section 5.3 of the Borough Treasurer's report) and earmarked reserves (£18.378million as detailed in section 5.4 of the Borough Treasurer's report) be approved
- iii. The Chairman of the Governance and Audit Committee sign and date the Statement of Accounts on behalf of the Committee
- iv. The Chairman of the Governance and Audit Committee be authorised to sign and date the Letter of Representation set out in Annex B of the Borough Treasurer's report

CHAIRMAN