

GOVERNANCE & AUDIT COMMITTEE
24 SEPTEMBER 2014
7.30 - 8.30 PM



Bracknell Forest Borough Council:

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

Also Present:

Andrew Brittain, Ernst & Young
Helen Thompson, Ernst & Young

Apologies for absence were received from:

Gordon Anderson

15. Declarations of Interest

There were no declarations of interest.

16. Minutes - 14 July 2014

RESOLVED that the minutes of the Governance and Audit meeting of the Panel held on 14 July 2014 be approved as a correct record and signed by the Chairman.

Matters Arising

Further to Minute 12 of the last meeting, the Committee was informed that the draft Annual Governance Statement had been submitted to the External Auditors who had made the following comments:

- Contrary to the draft Statement, Performance Indicators were no longer externally audited.
- It would be appropriate to add a paragraph about governance arrangements for the Town Centre redevelopment.

RESOLVED that the Borough Solicitor be authorised to amend the draft Annual Governance Statement in line with the External Auditors' comments prior to resubmission.

17. Urgent Items of Business

There were no urgent items of business.

18. External Auditors Audit Results

The Audit Director introduced the Annual Audit Results Report 2013/14 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.

Two significant risks had been identified; the town centre redevelopment and the Better Care Fund and both would be monitored during 2014/15.

In response to a member's question, the Audit Director reported that the reason for the proposed final fee for non-audit work in 2013/14 being significantly higher than the planned fee was due to being requested to carry out additional work on the Berkshire Waste PFI after the planned fee had been calculated. Further work on this matter would be undertaken in 2014/15.

RESOLVED that:

- i. the Audit Results Report 2013/14 be noted
- ii. the Committee's thanks be given to all officers involved with the preparation of the Financial Statements

19. Financial Statements 2013/14

The Chief Accountant presented the Statement of Accounts 2013/14 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 sixteenth consecutive year that the Council had spent within its budget. Taking in to account the underspend the Council actually withdrew £3.169million from the General Fund balances. The General Fund Balance stood, on 31 March 2014, at £9.813million and the 2014/15 budget included plans to spend £2.624million of this reserve.

The Committee was informed that a project was underway to look at the ways in which the accounts could be simplified. There was also a consultation on reducing the timescales for the production of the accounts. However it was unlikely that either exercise would lead to changes in the short term.

RESOLVED that:

- i. The Financial Statements 2013/14, 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 (£5.201million as detailed in Section 5.3 of the Borough Treasurer's report) and earmarked reserves (£18.585million as detailed in section 5.4 of the Borough Treasurer's report) be approved.
- iii. The Chairman of the Governance and Audit Committee be authorised to 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 Appendix B of the Audit Results report.

20. **Housing Benefits and Subsidy Claim Update**

The Chief Officer: Housing gave a presentation and answered members' questions on Housing Benefits, Subsidies and the audit process.

He reported that the Council's total spend on housing benefit rent allowance was £32,568,615 and that 35,376 separate transactions were processed in 2013/14.

The Committee thanked the Chief Officer for his informative presentation.

21. **Openness of Local Government Bodies Regulations 2014**

The Committee considered a report on the Openness of Local Government Bodies Regulations 2014 together with recommendations to secure, so far as was reasonably practical, the implementation of these Regulations.

RESOLVED that

- i The Council's Protocol for Photography, Audio/Visual Recordings and the Use of Social Media at Council and Committee Meetings be rescinded.
- ii. The Director of Corporate Services be authorised to issue guidance to persons wishing to exercise the right to record Council meetings, such guidance to incorporate those provisions of the current Protocol which are not inconsistent with the regulations.
- iii. The Regulations be implemented as proposed in paragraph 5.12 of the report.

22. **Date of Next Meeting**

The Committee noted that its next meeting would be held on 28 January 2015 at 7.30pm.

CHAIRMAN