

BUSINESS EFFICIENCY BOARD

At a meeting of the Business Efficiency Board held on Wednesday, 23 September 2015 at the Civic Suite, Town Hall, Runcorn

Present: Councillors Joe Roberts (Chairman), M. Lloyd Jones, J. Bradshaw, Cole, A. Lowe, MacManus, McDermott, N. Plumpton Walsh and J. Stockton

Apologies for Absence: Councillors Fry and Lea

Absence declared on Council business: None

Officers present: E. Dawson, I. Leivesley, M. Murphy, C. Lawley and S. Baker

Also in attendance: Mr M Heap and Ms L Temple-Murray – External Auditors, Grant Thornton

ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

	<i>Action</i>
BEB14 MINUTES	
<p>The Minutes of the meeting held on 3 June 2015 were taken as read and signed as a correct record.</p>	
BEB15 2014/15 STATEMENT OF ACCOUNTS, AUDIT FINDINGS REPORT AND LETTER OF REPRESENTATION	
<p>The Board considered a report of the Operational Director, Finance, which sought approval for the Council's 2014/15 Statement of Accounts (the latest version of which was enclosed on the Agenda), and the report of the Audit Findings Report of the External Auditor (Grant Thornton) on the 2014/15 financial statements. The report also sought approval of the Council's Letter of Representation.</p> <p>Members were informed that the audit of the 2014/15 Statement of Accounts had not been finalised and that any subsequent amendments would be approved by the Chairman of the Board in consultation with the Operational Director, Finance.</p> <p>It was reported that the Statement for 2014/15 had been prepared in full compliance with International Financial Reporting Standards (IFRS) and as a result there had been</p>	

relatively few changes in the format from last year.

The report set out key sections within the Statement and it was noted that in overall net terms the Council had underspent its 2014/15 revenue budget by £178,000. The overall outturn report was presented to Executive Board and departmental outturn reports were available on the Council's Intranet. The Board was advised that as a result, the Council's General Fund Balance would increase by £178,000 to £8,822,000.

With regard to capital expenditure, this was £32.2m compared with planned expenditure of £43.1m. This represented 75% delivery of the capital programme. The main areas of slippage were detailed in the report. It was further reported that School balances totalled £7.5m.

The External Auditor presented the Audit Findings Report which summarised the findings from the 2014/15 external audit.

The Board wished to place on record their thanks to the Operational Director, Finance and the Finance Team for their work in the preparation of the accounts and to Grant Thornton for their work on the audit.

RESOLVED: That

- 1) the draft Letter of Representation in Appendix 1 be approved and any subsequent additions or amendments be approved by the Chairman of the Business Efficiency Board and the Operational Director, Finance;
- 2) the External Auditor's draft 2014/15 Audit Findings Report be received and any subsequent additions or amendments be approved by the Chairman of the Business Efficiency Board in conjunction with the Operational Director, Finance; and
- 3) the Council's draft 2014/15 Statement of Accounts be approved and any subsequent additions or amendments be approved by the Chairman of the Business Efficiency Board and the Operational Director, Finance.

Operational
Director- Finance

BEB16 EXTERNAL AUDIT UPDATE REPORT

The Board received a report of the Strategic Director, Community & Resources, which provided an update from

Grant Thornton (External Auditors) regarding the following:

- the progress made in delivering their responsibilities as the Council's external auditors; and
- a summary of emerging national issues and developments that could be relevant to the Council.

RESOLVED: That the report be noted.

BEB17 ANNUAL GOVERNANCE STATEMENT 2014/15

At its meeting on 3 June 2015, the Board considered the draft Annual Governance Statement for 2014/15. It was reported that changes had subsequently been made to the document and the report enabled Members to further review and approve the updated Annual Governance Statement (AGS) for 2014/15.

It was reported that under the Accounts and Audit Regulations 2015 the Council had to produce an Annual Governance Statement, in a format recommended by CIPFA/SOLACE, to accompany the Statement of Accounts.

Appended to the report for information was the updated 2014/15 draft AGS and a Development Plan that set out the actions agreed to further develop the Council's governance framework.

RESOLVED: That

- 1) the updated Annual Governance Statement (AGS) for 2014/15 which accurately reflects the corporate governance arrangements in place at the Council be approved;
- 2) the proposed action plan be endorsed; and
- 3) an annual assurance report on information governance be brought to the Board to support the Annual Governance Statement.

Operational
Director- Finance

BEB18 SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

The Board considered:

- 1) Whether Members of the press and public should

be excluded from the meeting of the Board during consideration of the following item of business in accordance with Section 100A (4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business to be considered, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972; and

- 2) Whether the disclosure of information was in the public interest, whether any relevant exemptions were applicable and whether, when applying the public interest test and exemptions, the public interest in maintaining the exemption outweighed that in disclosing the information.

RESOLVED: That as, in all the circumstances of the case, the public interest in maintaining the exemption outweighed that in disclosing the information, members of the press and public be excluded from the meeting during consideration of the following item of business in accordance with Section 100A(4) of the Local Government Act 1972 because it was likely that, in view of the nature of the business, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972.

BEB19 INTERNAL AUDIT PROGRESS REPORT

The Board considered a report of the Operational Director, Finance, which provided Members with a summary of internal audit work completed since the last meeting of the Board.

RESOLVED: That

- (1) The executive summaries of the internal audit reports be noted; and
- (2) the progress made in regard to the implementation of previous internal audit recommendations be noted.

Meeting ended at 7.37 p.m.