

BUSINESS EFFICIENCY BOARD

At a meeting of the Business Efficiency Board held on Wednesday, 27 March 2019 at the Civic Suite, Town Hall, Runcorn

Present: Councillors M. Lloyd Jones (Chair), M. Bradshaw, E. Cargill, A. Lowe, MacManus, McDermott, Joe Roberts and J. Stockton

Apologies for Absence: Councillors Wall and Philbin

Absence declared on Council business: None

Officers present: E. Dawson, I. Leivesley, M. Murphy and A. Scott

Also in attendance: Helen Stevenson and Mark Heap (External Auditors – Grant Thornton), and one member of the press

ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

Action

BEB19 MINUTES

The Minutes of the meeting held on 21 November 2018 were taken as read and signed as a correct record.

BEB20 EXTERNAL AUDIT PLAN 2018/19 YEAR END

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, which set out the 2018/19 year-end Audit Plan, presented by Grant Thornton.

The Board was advised that the External Audit Plan was attached to the report and set out details of Grant Thornton's strategy and plan to deliver the 2018/19 audit of the Council's financial statements. It also provided details of their approach to the value for money conclusion.

RESOLVED: That the contents of the External Audit Plan for 2018/19 year-end be noted.

BEB21 EXTERNAL AUDIT UPDATE REPORT

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, which provided an update from Grant Thornton (External Auditors)

regarding:

- 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 work of the Board.

Helen Stevenson, Engagement Manager and Mark Heap, Engagement Lead from Grant Thornton, attended the meeting to present the report and then dealt with Members' questions.

RESOLVED: That the report be noted.

BEB22 INTERNAL AUDIT PLAN – 2019/20

The Board considered a report of the Divisional Manager, Audit, Procurement and Operational Finance, which sought approval for the planned programme of audit work for 2019/20.

A risk based Audit Plan had been prepared, designed to enable internal audit to deliver an overall opinion on the Council's risk management and control and governance arrangements.

A copy of the draft Audit Plan for 2019/20 was attached as an appendix to the report and provided information on the role of internal audit and the factors taken into account in developing the plan. It was noted that performance against the Audit Plan would be kept under review throughout the year and quarterly progress reports provided to this Board.

It was reported that internal audit work was one of the key sources of assurance to the Chief Executive and the Leader of the Council, who were jointly required to sign the Annual Governance Statement.

RESOLVED: That the Board approves the proposed Internal Audit Plan for 2019/20.

Divisional
Manager, Audit,
Procurement and
Operational
Finance

BEB23 2017/18 HOUSING BENEFIT SUBSIDY CLAIM CERTIFICATION

The Board considered a report of the Strategic Director, Enterprise, Community and Resources, on the 2017/18 housing benefit subsidy claim by the Council's External Auditor, Grant Thornton.

The Board was advised that the Council's External Auditor had completed their audit and certification for the 2017/18 housing benefit subsidy claim and that their findings were set out in the appendix, attached to the report.

It was noted that the appendix also contained details of the external audit fees charged for the work.

RESOLVED: That the audit and certification of the 2017/18 housing benefit subsidy claim, as outlined in the Appendix attached to the report, be noted.

BEB24 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.

(N.B. Councillor John Stockton declared a Disclosable Other Interest in the following item of business as he was a Governor of Castleview Primary School)

BEB25 INTERNAL AUDIT PROGRESS REPORT

The Board considered a report of the Divisional Manager, Audit, Procurement and Operational Finance, which provided Members with a summary of internal audit work completed since the last progress report in November 2018. The report also highlighted matters relevant to the Board's responsibilities as the Council's Audit Committee.

It was noted that a total of 16 Internal Audit reports had been finalised since the last progress report. An overall assurance opinion was provided for each audit engagement. It was reported that there had been no follow-up audit reviews completed since the last progress report, with the main focus of activity being on completing as many reviews as possible from the 2018/19 Internal Audit Plan.

It was reported that the Public Sector Internal Audit Standards required that the Chief Executive deliver an annual internal audit opinion and report to inform the Council's governance statement. It was noted that Management had responded positively to all of the issues identified in the audits and that there were no outstanding matters from those audits that would have implications for the internal audit opinion.

RESOLVED: That the report be noted.

FUTURE TRAINING SESSIONS PRIOR TO BOARD MEETINGS

The Chair confirmed that training on Final Accounts would take place prior to the next Board meeting on 24 July 2019, starting at 5.30pm in the Civic Suite, Runcorn Town Hall.

Meeting ended at 7.21 p.m.