

Meeting of the Full Council - 23 February 2017

Report of the Audit and Governance Committee meeting on 30 January 2017

Chair: County Councillor Terry Brown

Update on Treasury Management Activity

An update report was presented to the Committee on the Treasury Management activity from August to November 2016.

Resolved: That the review of Treasury Management activities for the period August to November 2016 be noted.

Financial Regulations

A report was presented to members on the revised Financial Regulations which included the replacement of out of date references, job titles and financial limit increases.

Resolved: That the proposed revisions to the Financial Regulations be considered and agreed to be submitted to Full Council on the 23 February 2017 for approval.

Update on the Measurement of the Highways Network Asset

An update was provided to the Committee on the measurement of the County Council's Highways Network Asset (HNA). It was reported that the CIPFA/LASAAC Local Authority Accounting Code Board, in November 2016, has taken the decision to defer implementation for the 2016/17 financial year which would be reviewed in March 2017 with a view to implementation in 2017/18.

Resolved: That the report be noted.

Risk & Opportunity Register Quarter 3

The updated Risk and Opportunity Register for Quarter 3 was presented to the Committee.

It was reported that there were no additions or deletions to the register and no scores have changed. The update had been reported to the Cabinet Committee for Performance Improvement on the 5 December 2016.

Resolved: That the updated Risk and Opportunity Register be noted.

Internal audit progress report

A report was presented the Committee on the Internal Audit Service progress for the period to mid December 2016 on implementation of the strategic internal audit plan: 2015/16, 2016/17 and beyond.

In relation to service delivery: adult services (limited assurance), members raised concerns around the information provided within the report. Members were informed that the service recognised the issues outlined and the information given in the report has been highlighted to the Corporate Director for Operations and Delivery. It was confirmed that pilot projects were in place to support working practices and processes to address some of the issues highlighted.

Resolved:

- i. That the Internal Audit Service progress report for the period to mid December 2016 be considered and noted.
- ii. That the Corporate Director for Operations and Delivery be requested to attend the Scrutiny Committee to provide an update on the issues highlighted in the audit relating to case management in adult services.

External Audit - Annual Audit Letter

The Committee considered the Annual Audit letter summarising the outcome of the work in 2015/16.

Resolved: That the Annual Audit letter be noted.

External Audit - Audit Update

An update report on the External Audit was presented to the Committee which included progress to date with the 2016/17 audit of the accounts, Value for Money conclusion and other work.

Resolved: That the report be noted.