

GOVERNANCE, AUDIT AND STANDARDS COMMITTEE

29 SEPTEMBER 2017

Present: Councillor J W Handley, Chair

Councillors: E H Atherton
S A Bagshaw
J C Goold
G Marshall
J M Owen
P J Owen (substitute)
J C Patrick
K E Rigby

Apologies for absence were received from Councillors T P Brindley, D A Elliott, J W McGrath and S Kerry.

16. **DECLARATIONS OF INTEREST**

There were no declarations of interest.

17. **AUDIT OF ACCOUNTS 2016/17 AND ASSOCIATED MATTERS**

The Committee expressed concern over the late delivery of the papers. Assurances were given that next year's submission would be planned, with the auditors, in more detail so as to avoid a repeat. Members further expressed concern that having such little time to read the reports would lead to a reduction in scrutiny of the documents.

Members were informed that the external auditors KPMG had examined the Council's draft Statement of Accounts 2016/17 and set out their findings in their External Audit Report 2016/17. The external auditors gave a presentation to the Committee and stated that the audit had presented difficulties due to the number of adjustments and not always having access to working papers. Members queried whether this was due to staff being on leave and requested reassurances that a clear and rigorous process would be followed in the future.

The statutory deadline of 30 September 2017 was discussed and any consequences of not approving the Statement of Accounts. It was responded that the Department for Communities and Local Government would have a negative opinion of the Council should there not be an approval, to which members suggested that an alternative would be to approve the Statement and the Committee be informed of any further amendments. It was agreed that an extraordinary meeting be called if necessary and it was requested of officers to return to the Committee and provide updates on any exceptions and progress made following the audit.

RESOLVED that:

- 1. The Statement of Accounts 2016/17 be approved, subject to the opportunity for the Committee to study further information and amend, if necessary, the unqualified audit submission.**
- 2. The letter of representation be approved.**
- 3. The response to those matters identified within the External Audit Report 2016/17 be approved.**