
MINUTES

Meeting: **Audit Resources & Performance Committee**

Date: Friday 21 July 2017 at 10.00 am

Venue: The Board Room, Aldern House, Baslow Road, Bakewell

Chair: Cllr A McCloy

Present: Cllr F J Walton, Cllr J Atkin, Mrs P Anderson, Mrs F Beatty,
Cllr C Furness, Cllr Mrs G Heath, Cllr C McLaren and Cllr J Perkins

Cllr Mrs L C Roberts and Mr P Ancell
attended to observe and speak but not vote.

Apologies for absence: Cllr A R Favell, Mr Z Hamid, Cllr Mrs N Turner, Cllr R Woods and
Cllr D Chapman.

29/17 MINUTES OF PREVIOUS MEETING 19 MAY 2017

The minutes of the last meeting of the Audit, Resources and Performance Committee held on 19 May 2017 were approved as a correct record.

30/17 CHAIR'S ANNOUNCEMENTS

The Chair welcomed Cllr J Atkin and Cllr J Perkins to their first meeting of the Committee.

He also welcomed the External Auditors, John Cornett and Katie Scott from KPMG who were in attendance to present their Annual Report and deliver a presentation for Members at the end of the formal meeting.

31/17 MEMBERS DECLARATIONS OF INTEREST

There were no declarations of interest.

32/17 EXTERNAL AUDIT ANNUAL REPORT 2016/17 (A137/21/DH)

John Cornett and Katie Scott from KPMG, External Auditors, were present at the meeting to introduce the report. John highlighted the headlines, significant risks, key issues and recommendations in the External Auditor's annual report. He also advised Members that work on the triennial pension revaluation was on-going but was likely to be completed by the end of the month.

During discussion it was noted that the purpose of the External Auditors assessment on Value for Money was to make sure policies and procedures were in place to deliver and assess Value for Money

He noted the good working relationship with the Authority and thanked the Chief Finance Officer and his team for their assistance during the audit. The Chair of the Committee expressed thanks to John, Katie and their team for their work in carrying out the Audit and coming along to present their findings. The Chair of the Authority also asked that the Chief Finance Officer and his Team be thanked for their work throughout the year and congratulated on a good audit outcome.

The recommendations as set out in the report were moved, seconded, put to the vote and carried.

RESOLVED:

1. **To note the External Auditor's report at Annex A.**
2. **To note the letter of management representation at Annex B to be signed by the Chair of Audit Resources and Performance Committee and the Chief Finance officer.**
3. **To approve the additional audit fee of £1,000 to cover the cost of the additional work undertaken in relation to the Comprehensive Income and Expenditure Statement restatement.**
4. **To authorise the Chief Finance Officer, in consultation with the Chair of the Committee, to pay any additional audit fee for the triennial pension revaluation when the work is completed.**

Cllr C Furness arrived at 10:10am during consideration of this item.

33/17 STATEMENT OF ACCOUNTS 2016/17 (A137/21/PN)

The Chief Finance Officer introduced the report which requested approval of the audited Statement of Accounts for 2016-17. It was noted that in anticipation of the requirements to be introduced in 2018 the Authority had, for the second year running, successfully prepared and published a draft set of accounts before the end of May.

It was noted that, as a result of changes to guidance, the 2016/17 Comprehensive Income and Expenditure Statement had been published using a different format to the one used in previous years. As a result the 2015/16 Accounts had also been reviewed and represented in the new format to allow comparison. This review had been referred to in the External Auditors report and an audit fee for the additional work approved.

The recommendation set out in the report was moved, seconded put to the vote and carried.

RESOLVED:

1. **To approve the audited Statement of Accounts for 2016-17 as attached at Appendix 1 and note the amendments made to the draft accounts itemised in Appendix 2.**

2. **To add £34,000 to the one-off sums already delegated by the Authority in May 2016 (Minute 20/16) to the Leadership Team, working with the Chief Finance Officer, as explained in paragraph 6 of the report.**

34/17 2016/17 ANNUAL GOVERNANCE STATEMENT (JS)

The Head of Law introduced a report summarising the results of a review of performance against the Authority's Code of Corporate Governance and seeking approval of the audited Annual Governance Statement for 2016/17. It was noted that this was the first Annual Governance Statement produced following the publication of the new Code of Corporate Governance approved by the Authority on 3 February 2017 (Minute No. 5/17). This new Code had been developed following the publication in April 2016 of a new framework document by CIPFA and Solace.

It was noted that since the draft statement had been published in May the Statement had been audited by KPMG and no significant issues had been identified. However minor amendments had been made to the text to incorporate feedback from the External Auditors. It was also noted that, at the Annual Meeting of the Authority, the terms of reference of the Committee had been updated to reflect feedback and now provided greater clarity on the Committee's Audit responsibilities.

The Chair confirmed that he had been actively involved in the review of performance against the Code and the preparation of the Annual Governance Statement.

The recommendation for approval of the Statement was moved, seconded, put to the vote and carried.

RESOLVED:

To approve the audited Annual Governance Statement for 2016/17 for sign off by the Chief Executive Officer and the Chair of Audit, Resources & Performance Committee.

35/17 EXEMPT INFORMATION S100(A) LOCAL GOVERNMENT ACT 1972

RESOLVED:

To exclude the public from the meeting during consideration of Agenda Item No. 10 to avoid the disclosure of Exempt Information under S100 (A) (4) Local Government Act 1972, Schedule 12A, Paragraph 3 "Information relating to the financial or business affairs of any particular person (including the Authority holding that information)".

PART B

36/17 EXEMPT MINUTES 19 MAY 2017

The exempt minutes of the last meeting of the Audit, Resources and Performance Committee held on 19 May 2017 were approved as a correct record.

The meeting ended at 10.55 am