

HINCKLEY AND BOSWORTH BOROUGH COUNCIL

AUDIT COMMITTEE

12 APRIL 2018 AT 6.30 PM

PRESENT: Mr RB Roberts - Chairman

Mrs R Camamile, Mrs L Hodgkins, Mr KWP Lynch, Mr DW MacDonald, Mr BE Sutton and Mr HG Williams

Members in attendance: Councillor Mr MA Hall

Officers in attendance: Ilyas Bham and Rebecca Owen

Richard Bacon of PWC was also in attendance.

432 MINUTES OF PREVIOUS MEETING

It was moved by Councillor Camamile, seconded by Councillor Williams and

RESOLVED – the minutes of the meeting held on 15 February be confirmed and signed by the chairman.

433 DECLARATIONS OF INTEREST

No interests were declared at this stage.

434 AUDIT COMMITTEE BRIEFING

The briefing paper from Ernst & Young, which provided an update on issues which may have an impact on the authority, was noted.

435 FINANCE CONTINUOUS AUDITING Q3

In presenting the finance continuous auditing report for quarter 3, it was reported that no exceptions had been found during testing. In relation to purchase orders, it was noted that the Audit Committee would receive a briefing when the quarter 4 figures had been issued. The auditors were comfortable that the majority of cases where no purchase order had been raised were unavoidable due to items such as daily transfers and salaries.

436 INTERNAL AUDIT REPORT - HOUSING REPAIRS

The committee gave consideration to the internal audit report into Housing Repairs. Members requested clarification on how officers ensured that the material ordered for a job was appropriate and how unused materials were reconciled.

A member noted that a report from Housing Repairs would be brought to the next meeting of the Finance & Performance Scrutiny.

437 INTERNAL AUDIT REPORT - ENVIRONMENTAL HEALTH (PEST CONTROL)

Members received the internal audit report into the pest control service. It was noted that the findings were low risk and the recommendation had already been implemented.

438 INTERNAL AUDIT REPORT - MANAGEMENT OF S106 AGREEMENTS

The internal audit report on management of S106 agreements was presented to the committee. It was noted that it was a low risk report with one medium recommendation which related to the way in which reconciliation was evidenced due to the use of a live database, but that this had already been actioned by saving the database monthly.

439 AUDIT PROGRESS REPORT

The internal auditor reported that work was proceeding in accordance with the annual audit plan and an annual opinion would be brought to the next meeting. Members were reminded that the plan was flexible to enable re-phasing of work when necessary and to allow for auditing of any matters that may arise in-year.

440 INTERNAL AUDIT TENDER

Members were informed of the new auditor appointed. Thanks were extended to PWC, the outgoing auditor, for work during the term of the contract and the good working relationship was highlighted.

(The Meeting closed at 6.55 pm)

---

CHAIRMAN