

**Summary of the Decisions Taken at the Meeting  
of Accounts, Audit and Risk Committee held on 26 March 2014**

<b>Agenda Item No.</b>	<b>Agenda Item</b>	<b>Decision</b>
<p align="center"><b>3</b></p>	<p><b>Urgent Business</b></p> <p>The Chairman to advise whether they have agreed to any item of urgent business being admitted to the agenda.</p>	<p>In accordance with Section 100B (4) (b) of the Local Government Act 1972, the Chairman ruled that a verbal report on a recent error in Council Tax billing should be considered at the meeting as a matter of urgency.</p> <p><b>Resolved</b></p> <p>(1) That officers be requested to submit a report to the next meeting on the recent error in Council Tax billing (produced by an external supplier). The report will outline what, when and how it occurred, how much officer time was spent in resolving the error and the number of complaints from residents.</p>
<p align="center"><b>6</b></p>	<p><b>External Audit: Audit Commission Fraud Briefing</b></p> <p>Report of Interim Head of Finance and Procurement</p> <p><b>Purpose of Report</b></p> <p>To consider the Audit Commission's fraud briefing to members, which will be presented by the council's external auditor, Ernst &amp; Young.</p> <p><b>Recommendation</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the contents of the presentation.</p>	<p><b>Resolved</b></p> <p>(1) That the content of the presentation be noted.</p> <p>(2) That an item be added to the Committee Work Programme on how the Council engages with local housing associations and partners to tackle social housing fraud.</p>

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7	<p><b>Anti-Fraud and Corruption Plus Whistleblowing Update</b></p> <p>Verbal update by the Interim Head of Finance and Procurement and Fraud Manager.</p>	<p><b>Resolved</b></p> <p>(1) That the verbal update be noted.</p>
8	<p><b>Risk Strategy Update 2014-15</b></p> <p>Report of the Director of Resources.</p> <p><b>Purpose of Report</b></p> <p>To review the Council's risk strategy updated for 2014/15.</p> <p><b>Recommendation</b></p> <p>The meeting is recommended:</p> <p>1.1 To agree the 2014/15 risk strategy.</p>	<p><b>Resolved</b></p> <p>(1) That the Risk Strategy 2014/15 be agreed.</p>
9	<p><b>Review of Draft Accounting Policies 2013-14 and Closedown Update</b></p> <p>Report of the Interim Head of Finance and Procurement.</p> <p><b>Purpose of Report</b></p> <p>The purpose of this report is to inform members of the draft 2013-14 accounting policies to allow members to consider and endorse the accounting policies under which the Council prepares its annual Statement of Accounts together with the summary timetable for production</p> <p><b>Recommendations</b></p> <p>The meeting is recommended:</p> <p>1.1 To approve the accounting policies as set out in Appendix 1.</p> <p>1.2 To agree that delegated authority be granted to Head of Finance and Procurement to make any further changes to the Accounting Policies in preparation for the forthcoming accounts closure for 2013-14.</p>	<p><b>Resolved</b></p> <p>(1) That the Draft Accounting Policies 2013-14 be approved.</p> <p>(2) That authority be delegated to the Interim Head of Finance and Procurement to make any further changes to the Draft Accounting Policies 2013-14 in preparation for the forthcoming accounts closure for 2013-14.</p> <p>(3) That the Closedown Timetable Summary 2013-14 be noted.</p>

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	1.3 To note the closedown timetable summary as set out in Appendix 2.	
10	<p><b>External Audit Progress Update 2013-14 and Local Government Sector Briefing</b></p> <p>Report of the Interim Head of Finance and Procurement.</p> <p><b>Purpose of Report</b></p> <p>To receive an update of progress to date by the Council's external auditor, Ernst Young.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the progress update from Ernst Young.</p>	<p><b>Resolved</b></p> <p>(1) That the report be noted.</p>
11	<p><b>Internal Audit Progress Report 2013-14 and Internal Audit Plan 2014-15</b></p> <p>Report of the Interim Head of Finance and Procurement.</p> <p><b>Purpose of Report</b></p> <p>To receive PwC's progress report summarising their internal audit work to date and to receive the Internal Audit Plan for next year.</p> <p><b>Recommendations</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the contents of the 2013-14 progress report and the details of the 2014-15 Internal Audit Plan.</p>	<p><b>Resolved</b></p> <p>(1) That the content of the Internal Audit Progress Report 2013-14 be noted.</p> <p>(2) That the detail of the Internal Audit Risk Assessment and Plan 2014/15 be noted.</p>
12	<p><b>Use of Purchase Orders</b></p> <p>Report of the Interim Head of Finance and Procurement.</p>	<p><b>Resolved</b></p> <p>(1) That the progress made by the Council in improving the use of Purchase Orders be noted.</p>

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	<p><b>Purpose of Report</b></p> <p>The purpose of this report is to provide information to the Accounts, Audit and Risk Committee on the Council's use of Purchase Orders.</p> <p><b>Recommendation</b></p> <p>The meeting is recommended to:</p> <p>1.1 Note the contents of the report on the progress the Council is making to improve the use of purchase orders.</p>	
13	<p><b>Review of Committee Work Programme</b></p> <p>To review and note the Committee Work Programme.</p>	<p><b>Resolved</b></p> <p>(1) That the Work Programme be amended as follows:</p> <p>(a) the 'Statement of Accounts Review' and 'Statement of Accounts Approval' would be considered by the meeting on 25 June 2014.</p> <p>(b) a report on the recent error in Council Tax billing be added to the Work Programme for the meeting on 25 June 2014.</p> <p>(c) a progress report on the Use of Purchase Orders be added to the Work Programme for the meeting on 17 September 2014.</p> <p>(d) a report on how the Council engages with local housing associations and partners to tackle social housing fraud be added to the Work Programme.</p>