

18 MARCH 2016

NEW FOREST DISTRICT COUNCIL

AUDIT COMMITTEE

Minutes of a meeting of the Audit Committee held in Committee Room 1, Appletree Court, Lyndhurst on Friday, 18 March 2016

* Cllr A D O'Sullivan (Chairman)

* Cllr J G Ward (Vice-Chairman)

Councillors:

* W G Andrews

* M R Harris

* J D Heron

Councillors:

* Mrs E L Lane

* R A Wappet

* C A Wise

*Present

Also In Attendance:

Ms J Thorpe, Ernst and Young

Officers Attending:

Miss G O'Rourke, Miss G Chambers, D Clarke, Ms N Kitcher and A Rogers

43 MINUTES

That the minutes of the meeting held on 25 September 2015 be signed by the Chairman as a correct record.

44 DECLARATIONS OF INTEREST

No declarations of interest were made by any members in connection with any agenda item.

45 PUBLIC PARTICIPATION

No issues were raised during the public participation period.

46 AUDIT COMMITTEE BRIEFING

The Committee noted the Local Government Audit Committee Briefing prepared by Ernst and Young, the Council's external auditor.

Members asked a number of questions to which answers were given. It was noted that nationally, for the year 2014/15, five percent of Ernst and Young clients had closed their accounts by the earlier deadline of 31 July. There had been a shortening of the audit window as operational timetables were refined in readiness for the 2017/18 audit deadlines. This shorter time to prepare accounts and close down ledgers more quickly may mean greater reliance on estimates, with less substantive work at year end and more on mid year.

The Committee referred to the list of questions at page 9, and these would be addressed at the next meeting in June.

47 2015/16 AUDIT PLAN

The Committee received and noted the external auditor's proposed audit plan for the year 2015/16.

48 PROGRESS AGAINST THE 2015/16 AUDIT PLAN

The Committee received and noted progress against the 2015/16 internal audit plan, which was approved in March 2015.

The Committee requested that future reports include a brief resume of the high priority recommendations, with expected timescales for resolving them.

Action: Glenda Chambers

49 INTERNAL AUDIT CHARTER, ASSURANCE FRAMEWORK AND INTERNAL AUDIT PLAN 2016/17

The Committee reviewed the internal audit plan for 2016/17.

Members noted that the Audit Plan for 2016/17 was subject to change as a result of the current management restructure, and that the Principal Auditor will work with officers to align the Audits within the Audit plan to the service reviews detailed in the corporate plan.

Further details of the control environment would be brought to the next meeting.

RESOLVED:

That the Internal Audit Plan for 2016/17 be approved.

50 CHANGE OF DATE FOR NEXT MEETING

RESOLVED:

That the date of the next meeting be moved from Friday, 24 June to Tuesday, 28 June at 10.00 a.m.

51 AUDIT COMMITTEE WORK PLAN

The Committee considered its Work Plan.

CHAIRMAN