

Accounts and Regulatory Committee

Town Hall, Colchester
21 October 2008 at 6:00pm

This committee deals with

items such as the approval of the Council's Statement of Accounts, hearing and determining all appeals by employees relating to dismissal, and makes recommendations to the Council on functions such as Health and Safety and Elections.

Information for Members of the Public

Access to information and meetings

You have the right to attend all meetings of the Council, its Committees and Cabinet. You also have the right to see the agenda, which is usually published 5 working days before the meeting, and minutes once they are published. Dates of the meetings are available at www.colchester.gov.uk or from Democratic Services.

Have Your Say!

The Council values contributions from members of the public. Under the Council's Have Your Say! policy you can ask questions or express a view to meetings, with the exception of Standards Committee meetings. If you wish to speak at a meeting or wish to find out more, please pick up the leaflet called "Have Your Say" at Council offices and at www.colchester.gov.uk.

Private Sessions

Occasionally meetings will need to discuss issues in private. This can only happen on a limited range of issues, which are set by law. When a committee does so, you will be asked to leave the meeting.

Mobile phones, pagers, cameras, audio recorders

Please ensure that all mobile phones and pagers are turned off before the meeting begins and note that photography or audio recording is not permitted.

Access

There is wheelchair access to the Town Hall from West Stockwell Street. There is an induction loop in all the meeting rooms. If you need help with reading or understanding this document please take it to Angel Court Council offices, High Street, Colchester or telephone (01206) 282222 or textphone 18001 followed by the full number that you wish to call, and we will try to provide a reading service, translation or other formats you may need.

Facilities

Toilets are located on the second floor of the Town Hall, access via the lift. A vending machine selling hot and cold drinks is located on the ground floor.

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www.colchester.gov.uk

**COLCHESTER BOROUGH COUNCIL
ACCOUNTS & REGULATORY COMMITTEE
21 October 2008 at 6:00pm**

Members

Chairman : Councillor Sue Lissimore.
Deputy Chairman : Councillor Dennis Willetts.
Councillors Kevin Bentley, John Bouckley, Martin Goss,
Dave Harris, Jackie Maclean, Jon Manning, Nigel Offen,
Gerard Oxford and Laura Sykes.

Substitute Members : All members of the Council who are not Cabinet members or members of this Panel

Agenda - Part A

(open to the public including the media)

Members of the public may wish to note that Agenda items 1 to 5 are normally brief.

Pages

1. Welcome and Announcements

(a) The Chairman to welcome members of the public and Councillors and to remind all speakers of the requirement for microphones to be used at all times.

(b) At the Chairman's discretion, to announce information on:

- action in the event of an emergency;
- mobile phones switched to off or to silent;
- location of toilets;
- introduction of members of the meeting.

2. Substitutions

Members may arrange for a substitute councillor to attend a meeting on their behalf, subject to prior notice being given. The attendance of substitute councillors must be recorded.

3. Urgent Items

To announce any items not on the agenda which the Chairman has agreed to consider because they are urgent and to give reasons for the urgency.

4. Declarations of Interest

The Chairman to invite Councillors to declare individually any personal

interests they may have in the items on the agenda.

If the personal interest arises because of a Councillor's membership of or position of control or management on:

- any body to which the Councillor has been appointed or nominated by the Council; or
- another public body

then the interest need only be declared if the Councillor intends to speak on that item.

If a Councillor declares a personal interest they must also consider whether they have a prejudicial interest. If they have a prejudicial interest they must leave the room for that item.

If a Councillor wishes to make representations on an item on which they have a prejudicial interest they may do so if members of the public are allowed to make representations. In such circumstances a Councillor must leave the room immediately once they have finished speaking.

An interest is considered to be prejudicial if a member of the public with knowledge of the relevant facts would reasonably regard it as so significant that it is likely to prejudice the Councillor's judgement of the public interest.

Councillors should consult paragraph 7 of the Meetings General Procedure Rules for further guidance.

5. Minutes

1 - 2

To confirm as a correct record the minutes of the meeting held on 16 September 2008.

6. Have Your Say!

(a) The Chairman to invite members of the public to indicate if they wish to speak or present a petition at this meeting – either on an item on the agenda or on a general matter not on this agenda. You should indicate your wish to speak at this point if your name has not been noted by Council staff.

(b) The Chairman to invite contributions from members of the public who wish to Have Your Say! on a general matter not on this agenda.

7. Annual Statement of Accounts 2007-08

3 - 4

See report from the Head of Resources Management.

8. Exclusion of the public

In accordance with Section 100A(4) of the Local Government Act 1972 and in accordance with The Local Authorities (Executive Arrangements) (Access to Information) (England) Regulations 2000 (as amended) to exclude the public, including the press, from the meeting so that any items containing exempt information (for example confidential personal, financial or legal advice), in Part B of this agenda (printed on yellow paper) can be decided. (Exempt information is defined in Section 100I and Schedule 12A of the Local Government Act 1972).

ACCOUNTS & REGULATORY COMMITTEE

16 SEPTEMBER 2008

Present :- Councillor Sue Lissimore (Chairman)
Councillors Martin Goss, Dave Harris, Jackie Maclean,
Jon Manning, Nigel Offen, Gerard Oxford, Laura Sykes
and Dennis Willetts

Substitute Members :- Councillor Sonia Lewis for Councillor Kevin Bentley
Councillor Pauline Hazell for Councillor John Bouckley

11. One Minute Silence

A one minute silence was observed for The Mayor, Councillor Peter Crowe, who passed away on 15 September 2008.

The Chairman, on behalf of the Committee, said their thoughts and deepest sympathies went to Councillor Margaret Fairley-Crowe and her family.

12. Congratulations

The Chairman, on behalf of the Committee, expressed their thanks to Mr. Andy Wilks, Finance Manager, who was shortly to retire having given over forty years of dedicated service to the Council. Mr Wilks had completed the statutory accounts for the Council for many years. The Chairman wished Andy and his wife Sylvia, who was also to shortly retire from the Council, a long and happy retirement.

13. Minutes

The minute of the meeting held on 30 June 2008 was confirmed as a correct record.

14. Annual Governance Audit Report

Ms. Christine Connolly, Senior Audit Manager, Audit Commission attended the meeting and presented the Audit Commission's Annual Governance Audit Report.

The Annual Governance Report was a report in accordance with international standards of Auditing, with a requirement to be reported to the Accounts and Regulatory Committee.

Ms. Connolly, whilst commenting on the findings from Key areas of judgement and audit risk, said there was nothing within the report that should delay officers signing the Management Representation Letter, and that the Audit Commission were proposing to issue an unqualified audit opinion prior to the statutory deadline of 30 September 2008.

Ms. Connolly thanked officers for their full co-operation and positive approach to the audit.

In response to Councillor Offen, Mr. Wilks said some auditing work focusing on Colchester Borough Homes was extra work for the Audit Commission. This work would usually have been carried out by Deloitte, the Internal Auditor, but due to the sensitivity and timing of the audits in light of the Decent Homes Programme it was not completed. Therefore, the Audit Commission had carried out the work on controls and testing to provide confidence in the figures.

RESOLVED that Committee noted the Annual Governance Audit Report.

15. Annual Statement of Accounts

Mr. Andy Wilks, Finance Manager presented the Annual Statement of Accounts report.

Mr. Wilks explained that this was the 2nd phase of reporting, with the pre-audit Statement of Accounts having been presented to the Committee in June 2008.

Mr. Wilks said the report addressed the issues raised by the Audit Commission's Annual Governance Report, and was being presented to the Committee to note. Mr. Wilks was pleased to confirm that there were no major concerns raised by the Audit Commission and an unqualified audit opinion was expected.

Mr. Wilks confirmed there had been four enquiries by the public, to inspect the Statement of Accounts, part of the Council's statutory duty. These were two enquiries in person (one by an officer of the local press), one telephone enquiry and one letter of enquiry. Mr. Wilks confirmed that the enquiry in person by a member of the public took 2-3 hours of officer time to complete.

RESOLVED that the Committee:-

- i) Noted the Audit Commission's Annual Governance Report.
- ii) Noted the comments in the covering report 'Annual Statement of Accounts'.
- iii) Approved the Letter of Representation.



Accounts and Regulatory Committee

Item
7

21 October 2008

Report of	Head of Resource Management	Author	Andy Wilks
Title	Annual Statement of Accounts 2007/08		☎ 282355
Wards affected	Not applicable		

This report presents the audited Statement of Accounts for 2007/08

1. Decision Required

- 1.1 To note the publication of the audited Statement of Accounts (SOA) for 2007/08.

2. Supporting Information

- 2.1 The annual SOA for the financial year 2007/08 has now been published. Copies are being sent to elected members, business organisations and other interested parties.
- 2.2 The pre-audit SOA was presented to this Committee on 30 June. The accompanying reports gave information on the major items affecting the 2007/08 accounts. Following the submission of the Auditors' report to the meeting on 16 September the Auditor issued an unqualified opinion on 30 September. It was stated that a further report would be submitted when the audit opinion had been issued and the accounts published.
- 2.3 The issues raised during the audit have been discussed with the Auditor and dealt with, and the SOA agreed. The Auditor issued, on 30 September 2008, an unqualified opinion that the accounts are a fair presentation of the Council's financial position as at 31 March 2008 and its income and expenditure for the year then ended. The audited accounts were published on the Council's website on 30 September 2008.
- 2.4 The auditors are still corresponding with local electors on issues raised during the public inspection period. Therefore, they have decided that they will not formally close the overall audit until 31 October 2008. However, as reported above they have carried out the audit of the final accounts and decided they can issue the unqualified opinion on the Statement of Accounts prior to the formal closure of the overall audit. This has enabled the statutory deadlines to be met.
- 2.5 In submitting this report, and the earlier reports, we are following procedures set out in the Accounts and Audit Regulations 2003. By law the Council must publish audited accounts by the deadline of 30 September and this has been achieved.

3. Financial implications

- 3.1 The publication of the audited SOA meets a statutory requirement for financial reporting and is an important part of the process to demonstrate accountability in the use of public funds.

4. Publicity Considerations

4.1 The availability of the SOA will be advertised in the local press on conclusion of the audit.

5. Other Standard References

5.1 Having considered consultation, equality, diversity and human rights, community safety, health and safety and risk management implications, there are none that are significant to the matters in this report.

Background Papers

Available on The Hub:

Annual Statement of Accounts - Report to Accounts & Regulatory Committee 16 September 2008

Annual Statement of Accounts - Report to Accounts & Regulatory Committee 30 June 2008

Available in Members' Room and on our website:

Statement of Accounts 2007/08

