

AT A MEETING of the AUDIT COMMITTEE of the COUNTY COUNCIL held at The Castle, Winchester on 25 September 2014.

PRESENT:

a Councillor Keith Evans (Chairman)

p John Bennison	p Roger Huxstep
a Vaughan Clarke	p Tony Hooke
p Adrian Collett	p Mark Kemp-Gee
p Andrew Gibson (V. Chairman)	p George Ringrow

Kate Handy and Hassan Rohimun from the County Council's auditors, Ernst & Young, also attended this meeting.

Prior to the commencement of this meeting, Members received training on the Statement of Accounts for 2013/14.

65. BROADCASTING ANNOUNCEMENT

The Chairman announced that the press and members of the public were permitted to film and broadcast the meeting. Those remaining at the meeting were consenting to being filmed and recorded, and to the possible use of those images and recording for broadcasting purposes. This would not apply to the confidential part of the meeting.

66. APOLOGIES

Apologies were received from the Chairman, Councillor Keith Evans and Councillor Andrew Gibson took the Chair for this meeting.

67. DECLARATIONS OF INTEREST

Members were mindful that where they believed they had a Disclosable Pecuniary Interest in any matter considered at the meeting they must declare that interest at the time of the relevant debate and, having regard to the circumstances described in Part 3, Paragraph 1.5 of the County Council's Members' Code of Conduct, leave the meeting while the matter was discussed, save for exercising any right to speak in accordance with Paragraph 1.6 of the Code. Furthermore Members were mindful that where they believed they had a Non-Pecuniary interest in a matter being considered at the meeting they considered whether such interest should be declared, and having regard to Part 5, Paragraph 2 of the Code, considered whether it was appropriate to leave the meeting whilst the matter was discussed, save for exercising any right to speak in accordance with the Code.

No declarations were made at the meeting.

68. MINUTES

The Minutes of the meeting held on 26 June 2014 were agreed as a correct record and signed by the Chairman.

69. CHAIRMAN'S ANNOUNCEMENTS

No announcements were made at this meeting.

70. INFORMATION COMPLIANCE – USE OF REGULATED INVESTIGATORY POWERS

The Committee considered a report of the Director of Policy and Governance – Corporate Services on how the County Council had used its investigatory powers in the last financial year (Item 5 in the Minute Book).

The Committee noted that the principal reason for using the surveillance was for the prevention and detection of crime and that it was assured that the County Council had used its investigatory powers in a lawful and appropriate way. Members also noted that in Q1 of 2013/14, the County Council had only used its powers once.

RESOLVED:

That the report be noted.

71. INTERNAL AUDIT PROGRESS REPORT

The Committee considered a report of the Director of Corporate Resources – Corporate Services giving an overview of internal audit activity against assurance work completed in accordance with the approved audit plan. It also provided an overview of the status of “live” reports (Item 6 in the Minute Book).

RESOLVED:

That progress on internal audit activity for the period up to August 2014 be noted.

72. STATEMENTS OF ACCOUNTS – 2013/14

The Committee considered a report of the Director of Corporate Resources – Corporate Services seeking approval of the Statement of Accounts for 2013/14 (Item 7 in the Minute Book).

The Director highlighted the changes in accounting requirements affecting the Statement of Accounts' Comprehensive Income and Expenditure Statement for 2013/14, which included related to the inclusion of Public Health, locally retained business rates and a change in the presentation of pension costs employee benefits

Members raised a number of questions which were answered at the meeting. The Director advised that there were no expected changes to be made to the Accounts following this meeting

RESOLVED:

- i. That the Statement of Accounts be approved.

- ii. That the Director of Corporate Resources – Corporate Services be given delegated authority to approve any minor amendments to the Statement of Accounts prior to the issue of the final audit opinion and publication of the Statement of Accounts.

**73. (a) HAMPSHIRE COUNTY COUNCIL AUDIT REPORT 2013/14
(b) HAMPSHIRE PENSION FUND AUDIT REPORT 2013/14**

The Committee received and noted the Auditors Planning Reports for 2013/14 relating to Hampshire County Council and the Hampshire Pension Fund (Items 8a and 8b in the Minute Book respectively).

74. MINUTES OF THE PENSION FUND PANEL MEETING – 13 JUNE 2014 – LESS EXEMPT MINUTES (FOR INFORMATION)

The Committee received and noted the minutes of the Pension Fund Panel meeting held on 13 June 2014 (Item 9 in the Minute Book) (less exempt minutes)

75. EXCLUSION OF PRESS AND PUBLIC

RESOLVED:

That, in relation to the following item, the public be excluded from the meeting as it is likely, in view of the nature of the business to be transacted or the nature of the proceedings that if members of the public are present during this item there would be disclosure to them of exempt information within Paragraph 3 of Part 1 of Schedule 12A to the Local Government Act 1972, and further that, in all the circumstances the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information, for the reasons set out in the exempt minutes.

76. EXEMPT MINUTES OF THE PENSION FUND PANEL MEETING – 13 JUNE 2014 (FOR INFORMATION)

The Committee received and noted the exempt minutes in relation to Item 9 above (Item 11 in the Minute Book).