

AT A MEETING of the AUDIT COMMITTEE of the COUNTY COUNCIL held at The Castle, Winchester on 31 March 2011.

PRESENT:

p Councillor K. Evans (Chairman)

p F. Allgood
p J. Bryant
p V. Clarke
p B. Dash

p M. Geddes
p A. Gibson
a E. Neal
a C. Thomas

Hassan Rohimun, Audit Manager of the Audit Commission also attended this meeting (Minute 86 refers) as did Phil Thomas, Assistant Head of Regulatory Services and Julie Chambers, Principal Trading Standards officer (Minute 89 refers).

83 APOLOGIES

Apologies for absence were received from Councillors E. Neal and C. Thomas.

84 DECLARATIONS OF INTEREST

All Members who believed they had a personal or prejudicial interest in any matter to be considered at the meeting were asked to declare that interest and, having regard to the circumstances described in paragraphs 9, 10, 11 and 12 of the County Council's Code of Conduct, consider whether to leave the meeting whilst the matter was discussed, save for exercising any right to speak in accordance with paragraph 12 of the Code. The declaration should be made at the time of the relevant debate.

No declarations of interest were made at the meeting.

85 MINUTES

The Minutes of the meeting held on 4 March 2011 were agreed and signed by the Chairman.

86 AUDIT COMMISSION - 2010/11 AUDIT PROGRESS REPORT, 2010/11 HAMPSHIRE COUNTY COUNCIL AUDIT PLAN AND 2010/11 HAMPSHIRE PENSION FUND AUDIT OPINION PLAN

The Committee considered the 2010/11 Audit Progress Report, the 2010/11 Hampshire County Council Audit Plan and the 2010/11 Hampshire Pension Fund Audit Opinion Plan (Items 5(a), 5(b) and 5(c) in the Minute Book).

Hassan Rohimun, representing the Audit Commission, introduced each of the items. It was clarified in relation to table 1 of the 2010/11 Audit Plan that the pre-statements audit had been concluded. Key internal controls were found to be operating as designed and as such it was agreed with officers that the memorandum timetabled for March 2011 was not required. Also, highlighted for the Committee were the main contents of both the County Council Audit Plan and the Hampshire Pension Fund Opinion Plan.

RESOLVED:

That the 2010/11 Audit Progress Report, 2010/11 Hampshire County Council Audit Plan and 2010/11 Hampshire Pension Fund Opinion Plan be noted.

87 INTERNAL AUDIT STRATEGIC AUDIT PLAN 2011-2014

The Committee considered the report of the County Treasurer (Item 6 in the Minute Book) providing an overview of the Internal Audit Strategic Plan for 2011/12 to 2013/14.

In presenting the report, the Committee were advised of the main areas of focus within the Plan along with the intention for it to remain flexible and responsive to the changing needs of the County Council and the incorporation of a contingency to ensure appropriate levels of resource are available should the risk environment change during the year and to accommodate any unplanned work.

In discussion, Members sought reassurance that a mechanism existed for monitoring the expected number of audit days to be spent on the various activities identified in Appendix 1 of the report. The County Treasurer reported that this was the case and agreed to do some sample monitoring checks in relation to particular activities and to include this information as part of a future report to the Committee.

RESOLVED:

That the Strategic Audit Plan for 2011/12-2013/14 be approved.

88 REVISED ACCOUNTS AND AUDIT REGULATIONS 2011

The Committee considered the report of the County Treasurer (Item 7 in the Minute Book) about the main changes proposed in the revised Accounts and Audit Regulations 2011. Of most relevance to the Audit Committee was the intention to remove the current requirement for Members to approve the annual accounts by 30 June following the financial year end and instead require the responsible financial officer to certify the accounts by no later than 30 June. After the review by external audit, approval by Members would now need to take place by no later than 30 September.

RESOLVED:

- (a) That the proposed changes to the Accounts and Audit Regulations 2011 coming into force on 31 March 2011, be noted.
- (b) That the annual accounts be approved by the Audit Committee in September after they have been certified by the County Treasurer and taking account of any comments from the external auditor.

89 INFORMATION COMPLIANCE

The Committee considered the information compliance reports by the Chief Executive (Items 8(a) and 8(b) in the Minute Book) on an analysis of complaints and compliments across the County Council between 1 April 2009 and 31 March 2010 and on information to demonstrate that the County Council uses its investigating powers in a lawful and proportional way.

The Committee welcomed the reports and were most encouraged by the number of compliments which had been recorded indicating that the public are extremely appreciative of the service provided by the County Council.

RESOLVED:

That the reports be noted and staff be congratulated on the low number of complaints and high number of compliments received about the County Council.

90 PENSION FUND PANEL - MINUTES OF 5 NOVEMBER AND 19 NOVEMBER 2010

The Committee received the Minutes of the Pension Fund Panel meetings held on 5 November and 19 November 2010 (Items 9(a) and 9(b) in the Minute Book) .

91 EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED:

That, in relation to the following items, the press and 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 the items 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 public interest in maintaining the exemption

outweighs the public interest in disclosing the information for the reasons set out in the report.

92 **MINUTES OF PENSION FUND PANEL MEETINGS - 5 NOVEMBER 2010 AND 19 NOVEMBER 2010 (EXEMPT APPENDICES)**

The Committee received the exempt appendices accompanying the Minutes of the Pension Fund Panel meetings held on 5 November and 19 November 2010 (Item 11 in the Minute Book).

5mm520411