



RUSHMOOR BOROUGH COUNCIL

LICENSING, AUDIT AND GENERAL PURPOSES COMMITTEE

*at the Council Offices, Farnborough on
Wednesday, 16th October, 2019 at 7.00 pm*

To:

Cllr J.E. Woolley (Chairman)
Cllr S.J. Masterson (Vice-Chairman)

Cllr J.B. Canty
Cllr A.K. Chowdhury
Cllr Veronica Graham-Green
Cllr Christine Guinness
Cllr A.J. Halstead
Cllr L. Jeffers
Cllr Prabesh KC
Cllr P.F. Rust
Cllr Jacqui Vosper

Enquiries regarding this agenda should be referred to the Committee Administrator,
Kathy Flatt, Democratic and Customer Services, Tel. (01252 398829) or email
kathy.flatt@rushmoor.gov.uk.

A G E N D A

1. **MINUTES – (Pages 1 - 2)**

To confirm the Minutes of the Meeting held on 23rd September, 2019 (copy attached).

2. **EXCLUSION OF THE PUBLIC –**

To consider resolving:

That, taking into account the public interest test, the public be excluded from the meeting during the discussion of the undermentioned item to avoid the disclosure of exempt information within the paragraph of Schedule 12A to the Local Government Act, 1972 indicated against the item:

Agenda Item No.	Schedule 12A Paragraph No.	Category
3	1	Information relating to an individual

EXEMPT ITEM FOR DECISION

3. **APPOINTMENT OF HONORARY ALDERMEN – (Pages 3 - 8)**

To consider the Head of Democracy, Strategy and Partnerships' Exempt Report No. DSP1909 on the nominations received for the conferment of the title of Honorary Aldermen of the Borough and to submit the appropriate recommendation to an Extraordinary Meeting of the Council.

PUBLIC PARTICIPATION AT MEETINGS

Members of the public may ask to speak at the meeting on any of the items on the agenda by writing to the Committee Administrator at the Council Offices, Farnborough by 5.00 pm three working days prior to the meeting.

LICENSING, AUDIT AND GENERAL PURPOSES COMMITTEE

Meeting held on Monday, 23rd September, 2019 at the Council Offices, Farnborough at 7.00 pm.

Voting Members

Cllr J.E. Woolley (Chairman)
Cllr S.J. Masterson (Vice-Chairman)

Cllr J.B. Canty
Cllr A.K. Chowdhury
Cllr Veronica Graham-Green
Cllr Christine Guinness
Cllr L. Jeffers
Cllr P.F. Rust

13. MINUTES

The minutes of the meeting held on 29th July 2019 were approved and signed by the Chairman.

14. STATEMENT OF ACCOUNTS 2018/19 - UPDATE

The Committee received the Executive Head of Finance's Report No. FIN1927 which advised Members of audit progress for the Council's Statement of Accounts for 2018/19 since the meeting on 29th July 2019. The Report also set out the draft timetable for the completion of the audit and provision by the external auditors of the audit opinion.

The Committee noted that Ernst & Young had been due to attend the meeting, however a representative had not arrived.

At the meeting on 29th July 2019, it had been reported to the Committee that the Council's auditor opinion would not be received until after the statutory deadline of 31st July 2019. The delay in the opinion being issued had been largely due to material changes in the valuation of the Depot in Lysons Avenue in Ash Vale and the impact of the McCloud judgement on the Council's pension fund liability.

The Committee was advised that, following discussions within the finance team and with the external auditor, a second independent valuation of the Depot had been commissioned to provide additional assurance on the valuation of the asset. The valuation had been formally received by the Council on 4th September 2019. It was noted that, whilst the second valuation from Carter Jonas had shown an increase over the original valuation, it was not considered to be materially different. Therefore, the second valuation had confirmed the decrease of £6 million in the net book value of property, plant and equipment which had been reported in paragraph 3.3 of the

report to the Committee on 29th July 2019. The Council had therefore prepared a revised set of accounts on this basis.

The Report advised that Ernst & Young had provided the Council with a timetable, which outlined the expected date for the completion of the audit and audit opinion, as follows:

- 23rd September – end of week commencing 7th October – Ernst & Young on site at the Council offices to conclude outstanding audit work
- 10th/11th October 2019 (to be confirmed) – Ernst & Young and the Council to discuss the Audit Results Report
- 16th October 2019 (proposed date) – Licensing, Audit and General Purposes Committee to receive the Audit Results Report from Ernst & Young and the final Statement of Accounts for approval and to be signed off by the Chairman.

It was therefore proposed that an additional meeting of the Committee should be arranged for Wednesday, 16th October 2019 at 7 pm to receive the external audit opinion and to approve the Statement of Accounts.

During discussion, it was noted that 43% of all public bodies had not been able to submit an audited and approved Statement of Accounts by the deadline of 31st July 2019. Members raised questions regarding the reasons for the delay in providing an audit opinion; whether there would be a penalty for the Council for not submitting audited accounts by the deadline; the PSAA process; and, the valuation of the Depot.

RESOLVED: That

- (i) the Executive Head of Finance's Report No. FIN1927 be noted; and
- (ii) arrangements be made for a special meeting of the Committee to be held on 16th October 2019 at 7.00 pm to receive the Audit Results Report from Ernst & Young and to approve the Statement of Accounts.

The meeting closed at 7.33 pm.

CLLR J.E. WOOLLEY (CHAIRMAN)

By virtue of paragraph(s) 1 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted

This page is intentionally left blank