

# ITEM 10a

## **MINUTE EXTRACT AUDIT AND ACCOUNTS COMMITTEE 19 SEPTEMBER 2017**

### **23/17          Update Progress to Resolve S. 24 Recommendations 2015/16**

The Committee received a report from the Interim Director of Finance, Section 151 Officer, updating Members on the progress to resolve S24 recommendations 2015/16.

The Section 151 officer reported that the action plan prepared and discussed at the August meeting of the Committee was on schedule and presented to Members as an updated version.

It was noted that there was one area of slippage in respect of the reconciliation between the SAM system (used by the Estates team) and the RAM system (used by the finance team). Members were informed there was an alternative solution being considered to both streamline the management of asset valuations and reduce the reliance on the SAM system for the production of accounts.

A key requirement of the S24 Recommendations was to ensure audited financial statements were prepared for 2015/16 by 30 September 2017 and for 2016/17 by 31 December 2017. At the meeting the Committee adopted the audited accounts for 2015/16.

Detailed questions from Members, who were fully committed to ensuring that the S24 recommendations were dealt with efficiently, were submitted at the Committee meeting to the S151 Officer. As part of ensuring that all the action plan issues were addressed, a written response forming a report at the next meeting of the Audit and Accounts Committee would be provided by the S151 Officer.

Following this it was suggested that the S151 Officer provide an update report on the actions as they progressed, to Members at each future meeting of the Audit and Accounts Committee.

### **Resolved**

- 1. to note the progress made in the delivery of the Action Plan;**
- 2. to receive a report setting out the written responses to Members submitted questions at the next meeting of the Committee;**
- 3. to receive a progress update from the S151 Officer on the Action Plan at all future meetings;**
- 4. to refer the update on the action plan of S24 recommendations to Council for information.**