

REPORT TO	DATE OF MEETING
Shared Services Joint Committee	13 th October 2015



SUBJECT	PORTFOLIO	AUTHOR	ITEM
Audited Chorley and South Ribble Joint Committee Annual Return 2014/15	N/A	Susan Guinness	5

SUMMARY AND LINK TO CORPORATE PRIORITIES

This report presents the audited Chorley and South Ribble Shared Services Joint Committee audited Annual Return for the year ended 31st March 2015.

The Shared Services Partnership is a high corporate priority for both Councils and makes a direct and significant contribution to the following corporate strategic objectives:-

“Chorley is an ambitious council that does more to meet the needs of residents and the local area.”

“South Ribble will deliver value for money in all aspects of the council’s work, through challenging processes, supporting our employees and delivering exceptional customer service.”

RECOMMENDATIONS

That:

- 1. Members note the contents of the Issues Arising Report and comment as appropriate.**
- 2. Members approve the Annual Return for 2014/15.**

DETAILS AND REASONING

The External Auditor’s Certificate and Opinion

The External Auditor’s Certificate and Opinion 2014/15 and the External Auditor Report are attached on page 4 of **Appendix One**. They confirm that the audit has been completed and that in their opinion the annual return is in accordance with proper practices.

One issues has arisen and this is set out in the auditor’s Issues Arising Report attached in **Appendix Two**.

The External Audit Inspection and Queries Received

The Annual Return for 2014/15 was presented for Joint Committee approval in June prior to it being submitted to the external auditor, BDO LLP. The signed return and all the associated background documents and reconciliation files were submitted by the deadline date of 20th July 2015. The External auditor’s completed certificate and opinion 2013/14 was received back in Shared Financial Services on 1st October 2015. The cost of the external audit was £2,000.

Matters Arising from the External Audit

The following matters have been raised by the external auditor for the Joint Committee's attention:-

- **Minute reference box not entered in Section 1 and 2** – A minute reference was not entered into the relevant box in Sections 1 and 2. The statements were approved and the minute reference 7 should have been entered into the relevant box for the statements and the annual governance statement.

External Audit Requirements in Future Years

Members may recall from a previous report that notification was received in December 2014 from the Department for Communities and Local Government (DCLG) that the implementation of the Local Audit and Accountability Act 2014 brings with it changes to the audit requirements of joint committees. From 1st April 2015 joint committees will no longer be required to have their accounts separately prepared and audited. As a consequence in January 2015 Joint Committee Members approved that:

- no voluntary external audit of the Joint Committee account is required for the period 2015/16 outside of the Local Audit and Accountability Act 2014, and
- that a light touch internal audit inspection should take place to provide the joint committee with assurance in respect of the integrity of the partnership's year-end financial statement.

WIDER IMPLICATIONS

In the preparation of this report, consideration has been given to the impact of the external auditor's comments in respect of the Shared Services Annual Return and the table below shows any implications in respect of each of the following areas:-

FINANCIAL	There are no financial implications arising from the contents of this report.		
LEGAL	From 1 st April 2015 implementation of the Local Audit and Accountability Act 2014 will mean that joint committees will no longer be required to have their accounts separately prepared and audited. This approach follows consultation with the local government and accounting sector and means that the final mandatory audit for such bodies will cover the period 2014/15.		
RISK	There are no risks anticipated as a result of the contents of this report as the Joint Committee's financial accounts are included within each council's Statement of Accounts (SOAs) and therefore audited as part of the SOAs external audit processes.		
THE IMPACT ON EQUALITY	There is no impact on equality as a result of the contents of this report.		
OTHER (see below)			
<i>Asset Management</i>	<i>Corporate Plans and Policies</i>	<i>Crime and Disorder</i>	<i>Efficiency Savings/Value for Money</i>
<i>Equality, Diversity and Community Cohesion</i>	<i>Freedom of Information/ Data Protection</i>	<i>Health and Safety</i>	<i>Health Inequalities</i>
<i>Human Rights Act 1998</i>	<i>Implementing Electronic Government</i>	<i>Staffing, Training and Development</i>	<i>Sustainability</i>

BACKGROUND DOCUMENTS - Partnership Business Improvement Plan 2014/15.