

**AUDIT AND ACCOUNTS COMMITTEE: MINUTES**

**Date:** 23<sup>rd</sup> September 2014.

**Time:** 14.30 -17.18 p.m.

**Place:** Kreis Viersen Room, Shire Hall, Cambridge

**Present:** Councillors: S Crawford, R Henson, P Hudson, J Reynolds, M Shellens, (Chairman), P Topping (Vice Chairman) and Cllr J Williams

**Also Present:** None

**Apologies:** None.

**Action**

The Chairman welcomed Councillor Hudson to his first meeting of the Committee.

**79. DECLARATIONS OF INTEREST**

The Chairman declared a non-statutory, disclosable personal interest in the Pensions Accounts section of the Annual Statement of Accounts report as his wife was a member of the scheme and he was also a member on the Pension Fund Board which had already received a report on the above at an earlier meeting.

**80. MINUTES**

The minutes of the meeting held on 15<sup>th</sup> July 2014 were confirmed as a correct record and signed by the Chairman.

**81. ACTION LOG FROM MINUTES**

The Committee noted the actions taken in relation to the Minutes from the last meeting as set out in the report.

**Item 1 - Minute 6 - Code of Corporate Governance - adequacy of the previous budget public consultation exercise.** The Chairman had met with an officer from the Corporate directorate and was dealing with the issue. No further update was required and the action was now classed as completed.

**Item 5 - Minute 38 Cabinet discussion Capital Funding for Schools**

The Head of Infrastructure: Education Planning provided an oral update to the most recent letter circulated to the Committee on 9<sup>th</sup> September from Department for Education dated 18<sup>th</sup> August. This re-affirmed their position that they would not be re-visiting the 2015-17 Basic Needs Allocations. The e-mail had also attached a report to be presented to the 16<sup>th</sup> September Children and Young People's Committee setting out details of how the Capital Programme was to be re-structured.

The Executive Director Children, Adults and Families would be holding a joint meeting with local MP's in relation to continuing lobbying activity. Any further correspondence from the Council would be copied to the Committee.

In discussion it was explained that the 'Basic Need Allocation' from Government was only a three year allocation up to 2016-17 which was insufficient in terms of lead-in timescales, as Council planning for growth needed to look further ahead in terms of projected pupil numbers.

Re Section 106 agreements to provide the required level of new school infrastructure it was explained that the officers produced robust cases. If too much pressure was exerted in negotiations, there was the risk a developer would pull out and land bank the land acquired. Such actions would then have implications for other infrastructure agreements. It was expected that the 'City Deal' would help maximise future development contributions through an integrated approach with partners. If the additional funding from Government was not received in 2017-18 and beyond this would require looking at other solutions, including transporting children to more distant schools and setting up mobile classrooms, both of which had revenue consequences themselves.

It was resolved:

To request a further report be provided early in the New Year.

H. Bel-  
chamber/  
Democratic  
Services

**Item 7. Minute 48 Internal Audit Plan – Pupil Premium**

An audit programme had been prepared in respect of Pupil Premiums and it was expected that a review would commence in Quarter 3.

Jonathan  
Idle

**Item 11 Minute 69 – Draft Statement of Accounts 2013-14 Page 54 Assets under construction –** From the 15<sup>th</sup> July meeting there was an action for the Committee to be emailed a list of projects covered by the heading. **Action: The officer indicated he would e-mail the list outside of the meeting.**

Chris Yates

**Page 70 and 71 Trading Operations Children and Young People Committee**

The Committee had expressed concerns on the above when reviewing the Draft Accounts and had asked CYP Committee to review the deficits. The latter Committee had received a progress update indicating that the Trading units were on target to break even in 2014/15.

**The Audit and Accounts Committee asked that they receive a further progress update in November to check if the trading units were still on target after six months operations in the current financial year.**

S Heywood

**Item 11. LGSS Draft Statement of Accounts**

There had been a balance sheet query regarding whether LGSS not owning capital assets was effectively a hidden subsidy. A response was

Jon Lee  
LGSS to

provided in an e-mail sent to Members from the lead officer, Jon Lee. The Vice Chairman indicated that he had not been satisfied with the response and called for a further report on the issue. *Post Meeting Note: This will require clarification from the Member regarding what detail he was looking for.*

liaise with  
Cllr  
Topping

### **Item 13 Integrated Resources and Performance Report period ending May 2014 – Page 5 Marketing of Castle Court**

The latest position was that Castle Court might be leased out as opposed to being sold, and that General Purposes will receive an update in due course on the final options.

**Page 11 Reduced volume of acute beds attributable to adult social care** – The Committee had requested details of the specific targets for reductions. In a response the Committee had been informed that there was an expectation that the Council would cease monitoring this measure and replace it with a new national measure that would provide a clearer whole system view of the impact of improvement work around Delayed Transfers of Care, and not just adult social care. **Action: An email update was requested to be provided on the details of this new measure and when it would come into effect.**

Phil  
Emmett /  
Richard  
O'Driscoll

## **82. MONITORING OF CONTRACTS WITHIN CARE HOMES**

Further to a request at the July Audit and Accounts Committee a report provided from the Acting Head of Internal Audit on the process by which Care Home contracts were monitored and the level of assurance available to their financial management.

Concerns were expressed by the Committee that while the report set out the process to be undertaken from the identification of a concern, there were areas not addressed in the report which were more appropriate for the Adults Committee to consider, including:

- How whistle blowers could make concerns known regarding potential abuse.
- What measures were taken within the contract to monitor staffing levels / quality of staff in relation to them having relevant qualifications.
- What safeguarding checks were undertaken in relation to the employment of staff.
- What contract monitoring measures are being taken by the Council that are considered different from other local authority controlled care homes who had seriously failed their clients and been the subject of national media coverage.

It was resolved:

To note the report and refer it on to the Service Committee with the comments of this Committee.

Dem  
Services  
prepare  
reference -  
Chairman  
to present  
at the Cttee

## **83. RISK MANAGEMENT REPORT**

This report provided the profile of Corporate Risks faced by the Council and the details of the significant changes to the Corporate Risk Register since the last report in June 2014, as well as the profile of risks faced by corporate and executive directorates.

There was one red residual risk - Risk 9 'Failure to Secure Funding for Infrastructure' as detailed in paragraph 2. 2 of the report. In terms of directorate risk registers there was one red residual risk in Public Health 'Failure to address health inequalities particularly in the north of the County' as detailed in paragraph 3.4 of the report.

In relation to risk 9 referred to above, the Vice Chairman requested a more detailed report to the November meeting in relation to the key controls to help mitigate this red risk, as the descriptions were not specific enough. In addition, he highlighted that the summary for action items 9 and 10 were blank and it was therefore not clear if the actions were ongoing, or had been completed.

**Jon Idle**

The Chairman requested that he should also receive the quarterly report submitted to the General Purposes Committee which set out significant changes to the Corporate Risk Register.

**Sue Grace /  
Jon Idle to  
arrange**

The Vice Chairman noted that the Risk Manager had recently taken early retirement and that the Acting Head of Internal Audit was also now undertaking the role of Risk Manager and questioned whether there was a conflict of interest and whether risk should be separated from his role. The point was made that technically the report was in name of the Director Customer Services and Transformation, Sue Grace. The Vice Chairman suggested that further consideration should be given to this issue.

**Jon Idle (JI)  
to discuss  
with Sue  
Grace (SG)**

Surprise was expressed that the City Deal, valued at around £500 million was not included in the Risk Register.

**JI to  
discuss  
with SG**

In relation to risk number 16 'Lack of capacity to resource future demand for services in respect of adults and children' – there was a query of whether a trigger should also be included in relation to further budget cuts resulting in staff reductions / redundancies. The Head of Internal Audit to look into this further.

**JI**

One Member raised a concern in relation to value for money considerations where contracts were awarded to outside providers on a low price basis having unintended, additional cost implications where the new provider subsequently raised prices in future years. The Acting Head of Internal Audit would need to liaise with the Member who had raised the issue outside of the meeting to establish her specific concerns to investigate this further.

**JI to liaise  
with Cllr  
Crawford**

The report was noted.

## **84. INTERNAL AUDIT PROGRESS REPORT**

The Chairman agreed to take this report, included as a late, third dispatch under his urgency powers using the discretion given to him under Section 100B (4) of the Local Government Act 1972. The reason for

lateness being that it had been substantially changed in terms of content. The reason for urgency being the expectation of the Committee to receive the report. The additional information provided was received positively.

The report set out the main areas of audit coverage for the period 18<sup>th</sup> June to 31<sup>st</sup> August 2014 and the key controls issues arising.

Table 1 of the report set out proposed changes to the Audit Plan with the following highlighted:

- IT Audit – a previous gap in the provision in this area had now been filled by the recruitment of a specialist officer.
- ‘Fraud and Corruption (amend to counter fraud)’ it was explained that Internal Audit was seeking to be more pro-active in preventing fraud. The strategic aim was to develop a Counter Fraud Service. To facilitate this objective, a bid for 18 months Counter Fraud funding had been submitted to the Department for Communities and Local Government. **Progress would be reported in the next update report as well as the proposed approach, if the funding was not secured.**
- Details of completed reviews, audits at draft report stages and work in progress were also highlighted.

Jl

Section 4 of the report provided a Fraud and Corruption update. There was a request to ensure that where fraud investigations were successfully concluded, widespread publicity was undertaken internally within the Council, to deter others.

In discussion on two cases, there appeared to have been undue delay in the police deciding whether they would prosecute. The Acting Head of Internal Audit was meeting with the Chief Executive the next day to check what mechanisms could be initiated to speed the process up. **The Head of Internal Audit to provide an update at the next meeting.**

Jl

Section 5 Implementation of Management Actions - There had been an improved position with the overall implementation rate having risen from 61% to 78%.

Appendix 3 Completed audits. In relation to ‘Street Lighting - Energy Management’ for which only limited assurance had been provided, it was agreed that Tom Blackburne-Maze be requested to attend the next meeting to answer questions in relation to the contract with Balfour Beatty and perceived deficiencies in the service provided.

Democratic  
services

It was resolved to:

- a) note the progress being made against the approved Internal Audit Plan.
- b) Approve the in-year changes to the Internal Audit Plan.
- c) Note the material findings and themes identified by Internal

Audit reviews completed in the period.

## **CHANGE IN ORDER OF AGENDA**

It was agreed to alter the running order and take agenda Item 10 next.

### **85. RECRUITMENT AND RETENTION OF SOCIAL WORKERS**

This report, requested at the last meeting, outlined the challenges the Council was currently facing when recruiting and retaining social workers and experienced Care Managers. It was highlighted that this was national issue, with the report detailing the action being taken. In addition, an e-mail providing additional background information had been circulated to the Committee the previous Friday. It was also explained that the appropriate service committees (Children and Adults Committees) would receive further, update reports on the issue in due course.

In discussion it was highlighted that more exit interviews / questionnaires were now used to try to establish the reasons for individuals leaving. In discussion and in answer to questions raised, it was confirmed that:

- pay was still an issue and that additional financial incentives were not currently used in order to try to retain staff.
- The recruitment drive was now pro-actively utilising the website / social media to help fill vacancies, with the priority being to retain permanent staff.
- In relation to employing agency staff, whose costs were generally 15% - 20% more expensive than internal staff, while they were used as a last resort, their employment could not always be avoided, for the reasons already stated. It was confirmed that the Agency staff were providing a good quality service.

It was resolved:

To note the issues and challenges and the work being taken to address recruiting additional Social Workers and experienced care managers.

## **CHANGE IN ORDER OF AGENDA**

It was agreed to alter the running order and take agenda Item 9 next on the agenda.

### **86. INTERIM REPORT ON WORKFORCE STRATEGY**

This report, requested at the last meeting, provided an update on the plan to develop a Workforce Strategy. It was highlighted that this included a paper being presented to Strategic Management Team later in the month and depending on the views received, the intention was to have the Strategy operational by 2015.

Comments included the need to identify within it critical staff areas and areas of prime risk, with a need to look to retain skilled staff, while recognising that the Workforce Strategy would be operating in a climate of huge resource reductions.

It was resolved:

To note the update and to receive a future briefing on the Strategy and its contents in early 2015.

## **CHANGE IN ORDER OF AGENDA**

It was agreed to alter the order of the agenda to take Item 8 from the External Auditors before the main Accounts Report.

### **87. MAIN ACCOUNTS REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260 UK&I)**

Julian Rickett and Charlotte Kennedy from PwC presented the report. It was indicated that having now completed the majority of their audit work, they expected to be able to issue an unqualified audit opinion of the Statement of Accounts on 29<sup>th</sup> September 2014.

They had identified nine areas of concern and had provided five key judgements which required the Audit and Accounts Committee's attention as well as requiring it to confirm the proposed treatment of unadjusted misstatements listed in Appendix 1. Details of the significant risks were detailed on pages 2-6 of their main report with page 7 providing details of the one elevated risk. (Cambridge and Counties Bank Investment).

The audit summary on page 1 listed key outstanding matters where work had commenced, but had not been finalised at the time of publication of the report. It was orally confirmed that auditing work was still being undertaken on:

- reviewing the pension fund annual report for consistency with the accounting statements;
- Completing testing on disclosure items in the Pension Fund Accounting Statements
- Completion of their Whole of Government Accounts work.

Work had now been completed in relation to:

- receipt of bank and investment confirmations for the County Council, including schools;
- completion of work on the impairment analysis on the Council's property, plant and equipment portfolio, including the indexation analysis;
- receipt of a paper in relation to the treatment of the guided busway asset in the accounts;

The remaining three bullet points were a matter of process and would be completed in due course.

It was highlighted that since their Audit Plan was reported to this Committee in January, a review had concluded that it was still appropriate for the Audit of Financial Statements. In relation to the 'Use of Resources' conclusion, regarding arrangements over the Council's Medium Term Financial Plan (MTFP) for securing financial resilience relating to the level of total unidentified savings required, this was now considered to be a material gap. As a result, It had been included as a new Significant Risk in their Audit Plan. Sufficient audit work relating to the identification of the required savings had been performed as part of the audit.

Attention was drawn to the following in respect of the 'Significant Audit and Accounting Matters' section on pages 9-19:

Page 10 – 'Property, Plant and Equipment' (PPE) - it was indicated that there had been a £42m uplift in the PPE value.

Having been a late submission for the second year running, a question was raised regarding progress to ensure that in future, all material PPE adjustments were processed in advance of the 30<sup>th</sup> June deadline. The Section 151 Officer explained that there had been some improvements, but until the automated system was in place, expected by the end of the financial year, full compliance could not be achieved. He was however confident the target date would be achieved. In replies to another question, it was indicated that the quality of the data provided by the current system was robust, it was the time factor that was the issue.

On page 11 - reference was made to four new leases identified. These, in aggregate, were below the trivial level for reporting to the Committee. There was a request that Property should ensure that its processes for entering into new lease agreements included a step whereby the Finance Team were informed and the accounting implications reflected in the Statement of Accounts.

**It was agreed that there should be an update report to the March Meeting on Leases and the PPE process**

**C Malyon /  
C Yates**

### **Internal Controls Section**

Page 21 Lack of segregation of duties within the accounts payroll module in Oracle – Recommendations were set out regarding minimising the number of people who had conflicting responsibilities within the Accounts Payable and Payroll teams. This recommendation had been a particular concern to the Chairman. The management response on Page 21 provided the assurance necessary in terms of segregation, following a restructure, including the centralisation of particular teams.

Questions raised included:

- Why the Cambridge and Counties Bank was continuing to be valued at cost. The External Auditors were satisfied with the



proposal to seek an alternative professional valuation for 2014/15.

- The position in relation to reserves was as set out on page 18. It was highlighted that a reserves decision had previously been made to bring the general reserves level up to £15m or 3% of gross expenditure and additional provision had been made in 2014/15 to facilitate this. It was highlighted that the main issue going forward was in 2016/17, when it was currently projected that there would be a considerable budgetary gap in the MTFP, as detailed in the report.
- Page 22 - There was discussion in relation to the references of late payments to the Pension Fund (£13m in April) and ensuring that all transactions to the Pension Fund were processed through its own bank account in line with Regulations. Attention was drawn to the measures being taken to resolve the issues as set out on this page of the report. It was orally confirmed that payments were now received on time each month and were being reconciled. The officer present from the Pensions Service considered that the matter had now been resolved. As an additional check, it was indicated External Audit would be reviewing the arrangements as part of their 2014/15 Audit work. **There was a request for an update report to the January Committee meeting on both issues.**
- The Chairman expressed his concern at the continuing late production of the accounts which had not given him or the Committee sufficient time to read them in advance of the meeting. Officers agreed that some aspects of the outstanding issues highlighted in the report and the late production of the Accounts did require improvement. In relation to any early work on an improvement plan, External Audit also offered their assistance. **There was a request that the details of the Improvement Plan should be received at the January meeting, to include steps to ensure information was produced in a more timely manner to enable the Committee to carry out its duties effectively.**

P. Tysoe

C Malyon /  
C Yates

The Committee confirmed that they agreed with the conclusions made by the External Auditors in their report (including the MTFs benchmarking summary set out in Appendix 3) as well as the conclusion on their independence and objectivity.

The External Auditors placed on record their thanks to both Ian Smith and Chris Yates and the rest of the Finance and Pensions Teams for their support in the process.

It was resolved:

That the Committee, having confirmed that it was satisfied with the assumptions made in arriving at the judgments and estimates in the Accounts, agreed to sign off the report and confirm it was content with the Letter of Representation.

## 88. STATEMENT OF ACCOUNTS 2013/14

The report presented the Formal Statement of Accounts which replaced the draft set presented to the Committee at its meeting on 15<sup>th</sup> July.

The covering report was divided into the following sections:

- Section 2.1 details on presentation.
- Section 2.2 the Comprehensive Income and Expenditure Statement', with Appendix 1 of the report providing a summary of changes from 2012-13 to 2013-14.
- Section 2.3 'Review - Balance Sheet' - the main changes being highlighted, with more detail in appendix 2 of the report.
- Section 3 detailed significant changes compared to the Draft Accounts version. It was explained that following a Chairman's briefing further minor changes / corrections had been made in the copy for the Chairman to sign. These included:
  - Savings Table page 17 another line added for clarity to explain the changes.
  - Trading Units definition added for clarity.
  - Pension Fund tables had been updated.
  - Page 33 Capital Adjustment Account - the first paragraph had been re-worded to reflect more clearly the position in relation to taking on acquisition, enhancement and improvement costs.
  - Page 49 increase in assets had been flagged.
  - Page 52 the comment in paragraph at the top of the page to be removed in the final version as it related to text from the July Draft Accounts.

Where replies to questions did not engender further debate or had an action attached to them, these have not been recorded in the minutes.

Issues raised included:

- Page 99 there was a request for clarification in relation to the information table notes on the line stating '5.1% increase in salaries' and what this represented as this did not reflect the level of salary increases in local government in recent years. It was explained that this had been an actuarial estimate and was over a longer cohort of time, as in the longer term there had been a trend of higher wage increases. **It was agreed that an additional note should be included on the final published accounts providing explanation to the public that this did not represent the level of salary increases in 2013/14.**
- Page 120 – Unquoted investments the last bullet would be more accurate to read that the Cambridge and Counties Bank was valued at "fair value" rather than "cost".
- Page 130 Table On Pension Fund Futures - There was a request for an explanation on why the market value had fallen by £100m between 31<sup>st</sup> March 2013 and 31<sup>st</sup> March 2014. In response the Pensions Officer stated that this reflected movements in the market

values in relation to profits and losses on disposals, which within two years could vary considerably. The changes were for the short term and represented a small percentage of the total value of the Fund. They did not necessarily indicate that the asset allocations were wrong. It was also explained that the March 2013 figured had represented a particularly large upswing in the market.

- **Page 162 Review of Effectiveness – Second paragraph – In relation to the statement that the Governance Framework was reviewed bi-annually by the Audit and Accounts Committee, the Chairman sought clarity outside of the meeting on whether this meant twice a year, or once every two years.**

J Idle

- Annual Governance Statement - Page 164 Internal Audit – There was still a reference to the Head of Internal Audit and Risk Management being due to provide a report to the July Committee which would outline the key findings of the Audit work undertaken during 2013-14 etc. **In addition, at the bottom of the same page the text referred that the adequacy of the Council's overall internal control environment during the Financial Year 2013/14 "is between moderate and substantial". The Vice-Chairman suggested that the judgement should be one or other of the categories and asked for an update explanation from the officer.**

J Idle

In further discussion the Chairman asked the Committee whether they were content that he could sign off the accounts. Two Members had concerns in relation to comments made by the Section 151 Officer earlier in the meeting. It was clarified that these were issues in relation to specific accountancy treatments and not in relation to the accuracy of the final accounts figures. He brought the Committee's attention to the earlier External Auditor's report, and who were in the process of issuing an 'Unqualified Audit Opinion' on the Statement of Accounts, which was the highest level of assurance.

It was resolved unanimously:

to approve the 2013/14 Statement of Accounts.

## **89. LGSS ACCOUNTS**

The Committee received a report presented by Jonathan Lee of the audited final LGSS Statement of Accounts for 2013/14. This was provided to the Committee for information purposes only. LGSS Accounts were approved by the LGSS Joint Committee. Since publication on this agenda, the LGSS Joint Committee had received and approved an updated version at their meeting on 18<sup>th</sup> September.

It was highlighted:

- The presentation of the 'Comprehensive Income and Expenditure Statement' had been provided with increased guidance notes in relation to disclosures and an expanded critical judgement on

Pensions.

- The Audit had gone well with KPMG in particular challenging the rationale on some parts of the Accounts to ensure compliance with the CIPFA Code.
- There were no audit adjustments required in respect of the Accounts.

Comments included:

- A request from the Chairman for consistency on the use of capitals highlighting text on the front in relation to the front page (e.g. 'By the Public Sector for the Public sector')
- **There was a request that the Committee should be provided with a link to the final published version.**

J Lee LGSS

It was resolved:

To note the final 2013-14 LGSS Statement of Accounts as signed off by the Joint Committee on 18<sup>th</sup> September 2014.

## **90. SUPERFAST BROADBAND ROLLOUT PROGRESS UPDATE**

Noelle Godfrey the Connecting Cambridgeshire Programme Director provided an update on the progress of the Superfast Broadband Rollout and the Mobile Infrastructure elements of the Connecting Cambridgeshire Programme.

The key issues highlighted were that:

- The broadband rollout project had achieved key milestone targets to date and was on track for completion by December 2015. Plans were in place to deliver a second phase of infrastructure rollout. Since the publication of the report, the number of premises covered by the programme had increased from 34,000 to 35,000.
- Speed uplift in many areas had been significant and take-up was generally high. Early indications showed take-up above the national average.
- The Central Government led 'Mobile Infrastructure Project' was behind schedule with a smaller number of additional masts now planned in Cambridgeshire than originally predicted. The original intention had been to site five masts in Fenland, there was now only to be one.

Other issues raised included:

- Final coverage - the expectation was that 90% of people would receive superfast broadband coverage of 24 megabytes per second. The final 5% represented the very expensive, hard-to-reach minority. These included those hard-to-access, including

some areas where there were un-adopted roads etc.

- In reply to a question on what assurance could be provided that commercial operators were not being subsidised, details were provided of the state aid intervention sign-off steps that had been passed. In addition, there was a clawback clause in the Contract with BT if profits proved to be higher than had been anticipated.
- One Member asked if there was a validation process to prove that the agreed improvement had been achieved. It was explained that this was difficult to measure as there were many factors impacting on broadband speed, including the age of the computer in the home, internal wiring and the internet service provider used. Validation processes currently involved spot testing. It was with the only realistic test would need to be undertaken at a national level. However the test standard to be used, had not yet been agreed by Broadband UK (BDUK, part of the Department for Culture, Media and Sport.

The report author was thanked for providing an excellent update report.

It was resolved:

To note the progress of the broadband rollout and the Mobile Infrastructure Project.

## **91. INTEGRATED RESOURCES AND PERFORMANCE REPORT FOR PERIOD ENDING 31<sup>st</sup> JULY 2014**

The Committee received the above report presenting financial and performance information to assess progress in delivering the Council's Business Plan which had been received and agreed by General Purposes Committee at their meeting on 9<sup>th</sup> September.

The Committee was reminded that Audit and Accounts Committee's role was to receive the report for information so that it could consider whether effective processes were in place for financial management.

An issue was raised in relation to the underspend on the Capital Programme and whether it effected the secondary schools building programme. It was explained that there would be a knock-on revenue effect if there were not sufficient school places to meet demand. This could involve having to transport pupils to schools further away with the associated additional travel costs or the provision of provide mobile classrooms. Another issue was to ensure future pupil projection profiles were as accurate as possible.

The report was noted.

## **92. DRAFT AGENDA PLAN**

The Draft Agenda Plan was noted which would be updated for those additional reports requested during the current meeting.

In addition, there was a request that the report from Richard O'Driscoll on 'Delayed Transfers of Care' originally requested to come back in June 2015, should be brought forward to the earlier March Committee meeting to have an earlier idea of how the new system was operating.

There was a question on whether the Accounts could be simplified in terms of the numbers of pages produced. In response it was indicated that this was not possible as its format was dictated by Accounting Practice. There was however scope to look at reducing the size of the Annual Governance Statement.

As already discussed, there was a request to ensure that the Final Accounts Report should be produced and distributed earlier for the September 2015 meeting. *(Note: the draft Accounts Report would again be presented to an additional Audit and Accounts Committee meeting in July which required to be added to the Programme)*

**93. DATE OF NEXT MEETING 2.30 P.M. 25<sup>TH</sup> NOVEMBER 2014**

Chairman  
25<sup>th</sup> November 2014