

BRECKLAND DISTRICT COUNCIL

Report of: Assistant Director Finance and Head of ARP

To: ARP Joint Committee 30th June 2014

(Author: Mark Finch, Assistant Director Finance/Paul Corney, Head of ARP)

Subject: ARP Joint Committee Final Accounts 2013-14

Purpose: To update the committee on the out-turn position for 2013-14 and to request approval for 2013-14 final accounts and annual governance statement.

Recommendation(s):

- Approves the accounting statement for the year ended 31 March 2014
- Approves the annual governance statement
- Notes the 2013-14 out-turn position
- Notes the internal audit report and review of governance arrangements

1.0 BACKGROUND

The Anglia Revenues and Benefits Partnership (ARP) is a Joint Committee (JC) established in accordance with section 101 of the Local Government Act 1972. During 2013-14 the turnover of the JC remained below the £6.5m threshold, meaning a small bodies annual return is required (as in 2011-12 and 2012-13) rather than full accounting statements.

The surplus for 2013-14 was £50,273 and it was approved by this Joint Committee to retain the year end surplus rather than redistribute it to the partner authorities. Full details of budget out-turn and variances are shown at Appendix A

Additionally it should be noted that the total unspent grants for 2013-14 were £221,207. This has also been retained for future spend as approved by this Joint Committee.

The JC is requested to approve the annual return attached at **Appendix B**. This is based on the management accounts produced for the year end and is supported by working papers. It is still subject to external audit by *BDO LLP*, the auditors appointed by the Audit Commission.

In accordance with regulations; an annual governance statement is required as well as external audit certificates and opinion and an internal audit report. These are contained within the annual small bodies return in sections 2 and 4. During the year internal audit carried out a review of the governance arrangements of the JC and this gave *Limited Assurance* for 2013-14 as a result of one high priority recommendation on reporting of risk management arrangements and two medium priority recommendations. This is attached at Appendix C.

The Treasurer to the JC has signed off section 1 (the accounting statements) and section 2 (the annual governance statement). The internal auditor has signed off section 4 (the annual internal audit report). Members are requested to consider the accounting return and the governance statement at sections 1 and 2. If approved, the Chairman of the JC should sign section 1 to confirm that the accounting statements have been approved by the JC and section 2, to confirm that the annual governance statement has also been approved by the JC, to enable the return to be issued to external audit.

2.0 **OPTIONS**

- To approve the annual small body return.
- Not to approve the annual small body return as presented and make amendments

3.0 **REASONS FOR RECOMMENDATION(S)**

To comply with the Accounts and Audit Regulations as amended in 2011.

4.0 **EXPECTED BENEFITS**

This is a regulatory report detailing the 2013-14 financial position and therefore this section does not apply.

5.0 **IMPLICATIONS**

5.1 **Carbon Footprint / Environmental Issues**

It is the opinion of the Report Author that there are no implications.

5.2 **Constitution & Legal**

It is the opinion of the Report Author that there are no implications.

5.3 **Contracts**

It is the opinion of the Report Author that there are no implications.

5.4 **Corporate Priorities**

It is the opinion of the Report Author that there are no implications.

5.5 **Crime and Disorder**

It is the opinion of the Report Author that there are no implications.

5.6 **Equality and Diversity / Human Rights**

It is the opinion of the Report Author that there are no implications.

5.7 **Financial**

The financial information is included within the report and appendices

5.8 Risk Management

It is the opinion of the Report Author that there are no implications.

5.9 Staffing

It is the opinion of the Report Author that there are no implications.

5.10 Stakeholders / Consultation / Timescales

It is the opinion of the Report Author that there are no implications.

5.11 Other

It is the opinion of the Report Author that there are no implications

6.0 WARDS/COMMUNITIES AFFECTED

It is the opinion of the Report Author that there are no implications

7.0 ACRONYMS

ARP – Anglia Revenues Partnership

JC – Joint Committee

Background papers:- None

Lead Contact Officer

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Director / Officer who will be attending the Meeting Name and Post: Alison Chubbock
Accountancy Manager

Key Decision: No

Exempt Decision: No

Appendices attached to this report: Appendix A – Summary out-turn
Appendix B – 2013-14 Small body return
Appendix C – Internal audit report