

BUSINESS EFFICIENCY BOARD

*At a meeting of the Business Efficiency Board held on Wednesday, 30 September 2009
in the Marketing Suite, Municipal Building*

Present: Councillors Leadbetter (Chairman), Lloyd Jones (Vice-Chairman),
D. Inch, Jones, Murray, Norddahl, Philbin and Swift

Apologies for Absence: Councillors A. Lowe, Osborne and Worrall

Absence declared on Council business: None

Officers present: I. Leivesley, M. Murphy, E. Dawson, B. Dodd, M. Thomas,
C. Williams and C. Halpin

Also in attendance: None

ITEMS DEALT WITH UNDER DUTIES EXERCISABLE BY THE BOARD

Action

BEB10 MINUTES

The Minutes of the meeting held on 12th August 2009 having been printed and circulated were agreed as a correct record.

BEB11 2008/09 ABSTRACT OF ACCOUNTS AND THE ANNUAL GOVERNANCE REPORT

The Board received a report of the Operational Director, Financial Services which sought approval for the 2008/9 Abstract of Accounts and the report of the Audit Commission regarding the 2008/9 Financial Statements (The Annual Governance Report).

At the Board's meeting on the 12th August 2009 Members approved the Council's draft Statement of Accounts (The Abstract) for 2008/9. It was agreed at the meeting that further changes to The Abstract would be necessary to amend prior year figures, following the receipt of a capitalisation direction in respect of Mersey Gateway development costs from the Department for Communities and Local Government (DCLG).

The Board was advised that prior year amendments had now been incorporated within the revised draft Abstract, as set out in Appendix 1 to the report.

It was noted that the results of the amendments was that £8.43m of expenditure previously charged to capital in 2006/7 and 2007/8 and included in the fixed assets as infrastructure costs had instead been charged to the Income and Expenditure Account as revenue expenditure.

It was further noted that during the audit of the financial statements, a review of the Council's assets revealed that six voluntary controlled/aided primary schools were disclosed in the accounts as if the buildings were owned by the Council.

The Board was advised that the value of these buildings (£11.42m) had therefore been excluded from the Council's fixed assets and prior period adjustments had been made which were detailed in the draft Abstract.

As a result of these adjustments the fundamentals of the Council's financial position remained unchanged and there had been no impact upon the General Fund balance.

The District Auditor attended the meeting and presented a report of their findings, the Annual Governance report, which included their work in respect of the Council's arrangements for securing value for money in its use of resources which was set out in Appendix 2 to the report.

RESOLVED: That

- (1) the amendments to the 2008/9 Abstract of Accounts be noted;
- (2) the Audit Commission's Annual Governance Report 2008/9 be received;
- (3) the Letter of Representation be approved; and
- (4) the 2008/9 Abstract of Accounts be approved.

BEB12 SCHEDULE 12A OF THE LOCAL GOVERNMENT ACT 1972 AND THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

The Board considered:

- (1) whether Members of the press and public should be

excluded from the meeting of the Board during consideration of the following item of business in accordance with Sub-Section 4 of Section 100A of the Local Government Act 1972 because it was likely that, in view of the nature of the business to be considered, exempt information would be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972; and

- (2) whether the disclosure of information was in the public interest, whether any relevant exemptions were applicable and whether, when applying the public interest test and exemptions, the public interest in maintaining the exemption outweighed that in disclosing the information.

RESOLVED: That as, in all the circumstances of the case, the public interest in maintaining the exemption outweighs the public interest in disclosing the information, members of the press and public be excluded from the meeting during consideration of the following item of business in accordance with Sub-Section 4 of Section 100A of the Local Government Act 1972 because it is likely that, in view of the nature of the business, exempt information will be disclosed, being information defined in Section 100 (1) and paragraph 3 of Schedule 12A of the Local Government Act 1972.

BEB13 INTERNAL AUDIT PROGRESS REPORT - QUARTER 1 (2009/10)

The Board considered a report of the Operational Director, Financial Services which provided a summary of internal audit work for the period from April to June 2009.

The report set out the internal audit reports finalised since the last progress report, the key issues and recommendations arising from the audits completed and the results of the work undertaken following up the implementation of previous internal audit recommendations.

RESOLVED: That the Internal Audit progress report be noted.

Meeting ended at 6.30 p.m.