

Council – 25 September 2008

AMENDMENT TO THE COUNCIL'S CONSTITUTION – STATEMENT OF ACCOUNTS

Report of the Monitoring Officer

Statutory Powers:- Local Government Act 2000 and The Accounts and Audit Regulations 1996.

Financial Implications:- None consequent upon this report

Purpose of report

1. To amend the Scheme of Delegations in order that the authority's Statement of Accounts be presented for approval to the Audit Committee, rather than full Council.

RECOMMENDATION

That the Council RESOLVES that with immediate effect:

1. **the duty to approve the Council's Statement of Accounts become the responsibility of the Audit Committee instead of Full Council;**
2. **the Head of Corporate Services be authorised to amend these bodies' respective terms of reference in Articles 4 and 10, and Part 3 of the Constitution accordingly.**

Background

2. It has traditionally been a function of full Council to approve the Council's Statement of Accounts during the last week of June each year. However, a number of Members have informally expressed the belief that it would be more appropriate for this function to be the responsibility of the now established Audit Committee.
3. These Members believe this to be the case due to the technical accounting questions which tended to be raised during consideration of the Statement of Accounts at full Council. On balance, it was felt that such detailed issues would sit better within the remit of the Audit Committee, with the provision that the Committee should raise any related matters of concern it has with full Council via a report.
4. Alternatively, it has also been questioned whether the Statement of Accounts could be presented in the first instance to a meeting of the Audit Committee to consider in detail and recommend approval on to full Council. However, such

is the tight timescales involved that officers are unable to produce the Statement of Accounts before the last week of June. Therefore, this route would involve holding a meeting of the Audit Committee and full Council during the same week. This would make it almost impossible for the minutes of the Audit Committee to be produced sufficiently in advance of the full Council meeting for Members to be able to digest them.

Constitution

5. As stated in Articles 4.2(a) and (h) of the Council's Constitution, any changes to the Constitution and amendments to the terms of reference are a matter requiring the ultimate approval of full Council.

Risk Assessment

6. The proposed changes to the Council's Constitution do not carry with them any risk to the Council.

Conclusion

7. The provisions within the Constitution are regularly reviewed to ensure it is fit for purpose and sufficiently robust if subject to challenge.
8. On balance, it is considered more appropriate for the Statement of Accounts to be presented to future meetings of the Audit Committee for consideration and ultimate approval.

Darryl White
Member Support Services Manager

Council
25 September 2008

Delyth Jenkins Evans
Monitoring Officer

Background Documents:
Local Government Act 2000