

AUDIT PANEL		
Report Title	External Finance review – as reported to PASC in December 2018 and M&C in February 2019	
Key Decision	No	Item No. 9
Ward	ALL	
Contributors	Acting Chief Finance Officer	
Class	Part 1	Date: 26 March 2019

1. Purpose of the report

- 1.1. This report presents members of the Audit Panel with the external finance review and accompanying referral from the Public Accounts Select Committee (PASC) to Mayor & Cabinet (M&C).

2. Recommendations

- 2.1. It is recommended that the Audit Panel note this report, in particular the appended PASC referral and officer report.

3. Background

- 3.1. The Chair of the Audit Panel has requested that the officers report to PASC and PASC referral to M&C be shared with the Audit Panel at the next available opportunity.

4. External Finance review

- 4.1. Appended to this covering report is the PASC referral to M&C with the Officer report to PASC included which sets out the background to the review being undertaken, the scope and work conducted, the author's report, and officers action plan responding to the report's recommendations.

- 4.2. The PASC resolved to advise Mayor and Cabinet of the following:

- The Committee welcomes the financial control review. It recommends that Mayor and Cabinet should give it careful consideration before seeking detailed responses on each of the issues raised, including: the finances of children and young people's services; adult social care; the housing revenue account; health services; income generation; IT and the general culture of monitoring at the Council.
- The Committee also requests that the response return to the Committee with additional clarification around expenditure and accounting between the housing revenue account and the general fund.

- 4.3. The report and the comments of the PASC having been reported to M&C the decision of their consideration of this report and the referral was:

Decision

- 4.4. Having considered an officer report and a presentation by the Chair of the Audit Panel, Councillor Alan Hall, the Mayor and Cabinet agreed that the Committee's comments be noted and the Executive Director for Resources & Regeneration be asked to provide a response.
- 4.5. Officers are scheduled to provide the requested response to M&C at their meeting on the 24 April.
- 5. Legal implications**
 - 5.1. There are no legal implications arising directly from this report.
- 6. Financial implications**
 - 6.1. There are no financial implications arising directly from this report.
- 7. Equalities implications**
 - 7.1. No direct equalities implications have been identified, in terms of adverse impact, with respect to the Council's obligations under the Equality Act 2010
- 8. Crime and disorder implications**
 - 8.1. There are no crime and disorder implications arising directly from this report
- 9. Environmental implications**
 - 9.1. There are no specific environmental implications arising directly from this report
- 10. Background papers.**
 - 10.1. There are no background papers.

If there are any queries on this report, please contact:

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Appendix 1: External Finance review: PASC referral to M&C and accompanying officer report on

