

At a meeting of the West London Waste Authority - Audit Committee held on Friday 27 January 2017 at 10.00 am at the Gilbert Room, First Floor, Harrow Civic Centre, Station Road, Harrow, HA1 2XY.

Present:

Councillor Amritpal Mann (Chair)

Councillor Eleanor Southwood

Andrea White (Independent Person)

Apologies for Absence

Councillor Keith Burrows

29. Apologies for absence

Apologies for absence were received from Councillor Keith Burrows.

30. Declarations of interest

There were no declarations of interest.

31. Minutes of the meeting held on 23 September 2016

The minutes of the meeting held on 23 September 2016 were confirmed.

32. Internal Audit Final Assurance Report(Creditors, Risk Management, Waste Minimisation, Corporate Governance)

The Committee received reports which set out the overall Internal Audit Assurance opinion in relation to four areas; creditors, risk management, waste minimisation and corporate governance.

Members considered each report in turn. Martyn White, Internal Auditor, reported that creditors, risk management and governance had all obtained reasonable assurance and waste minimisation had received limited assurance.

In response to a question in relation to the creditors' internal audit and Agresso, Jay Patel, Head of Finance, clarified that there had been a manual issue with dates in that the incorrect column had been used.

In response to a question in relation to waste minimisation, Emma Beal, Managing Director, reported that the Joint Waste Management Strategy needed to be reviewed and that this would be completed by September 2017 and that the waste prevention strategy would be incorporated as part of that review.

RESOLVED: That the report be noted.

33. Internal Audit Update and 2017/18 Plan

The Committee received a report which provided a high level summary of progress in implementing internal audit recommendations and the 2018/19 internal audit plan.

RESOLVED: That (1) the progress with implementing internal audit recommendations be noted;

(2) the areas under consideration for the 2017/18 internal audit plan be noted.

34. Risk Register

The Committee received a report which provided details of the Authority's updated Risk Register.

In response to a question, Emma Beal, Managing Director, confirmed that, in terms of health and safety responsibilities, these were carried out by both direct contracts and contractors but that the Authority retained responsibility.

RESOLVED: That the content of the Risk Register attached at Appendix 1 to the report be noted.

35. External Audit Plan for 2016/17 Accounts

The Committee received the External Audit Plan for 2016/17 Accounts, The Committee welcomed David Guest, External Auditor, Ernst & Young, to the meeting.

The External Auditor reported that, as detailed in the report, there were three significant financial statement risks in the 2016/17 Audit Plan and that, in terms of materiality, any uncorrected mistakes above the materiality threshold would be reported to the Committee. He advised the Committee that the sign off for the 2017/18 accounts would be in July 2018 rather than September and that officers should consider this when diarising meetings.

In response to a question, Jay Patel, Head of Finance, indicated that accounts were produced by the end of April and that the timing of meetings may require change.

RESOLVED: That the report be noted.

The meeting finished at 10.19 am.

The minute taker at this meeting was Alison Atherton.