

**BOROUGH COUNCIL OF KING'S LYNN AND WEST NORFOLK**

**CABINET**

**Minutes from the Meeting of the Cabinet held on  
Monday, 16 September 2013 at 5.30pm in the Committee Suite,  
King's Court, Chapel Street, King's Lynn**

**PRESENT:** Councillor N J Daubney (Chairman)  
Councillors A Lawrence, B Long,  
Mrs E Nockolds and D Pope

Apologies for absence were received from Councillors A Beales, Lord Howard  
and Mrs V M Spikings.

CAB61: **MINUTES**

**RESOLVED:** The Minutes of the Meeting held on 3 September  
2013 were approved as a correct record and signed by the Chairman.

CAB62: **URGENT BUSINESS**

There was no urgent business.

CAB63: **DECLARATIONS OF INTEREST**

None

CAB64: **CHAIRMAN'S CORRESPONDENCE**

None.

CAB65: **MEMBERS PRESENT PURSUANT TO STANDING ORDER 34**

There were no Members present.

CAB66: **CALLED IN MATTERS**

None

CAB67: **FORWARD DECISIONS LIST**

The forward decision list was noted.

CAB68: **MATTERS REFERRED TO CABINET FROM COUNCIL  
BODIES**

**Resources and Performance Panel – Audit Committee : 9  
September 2013**

The Panel made the following recommendations to Cabinet, which were dealt with when Cabinet considered the reports on the agenda

ARC51: Cabinet Report: Statement of Accounts 2012/2013 Report to those charged with Governance (ISA (UK&I) 260)

RESOLVED: That, Cabinet be informed that the Resources and Performance Panel – Audit and Risk Committee supports the recommendations, as set out in the report to Cabinet.

ARC52: Cabinet Report: Annual Governance Statement (AGS) 2012/2013

Councillor Humphrey referred to Section 3.4 paragraph 2 and questioned if this was correct as policy decisions were considered and if appropriate adopted by Full Council. In response, the Performance and Efficiency Manager agreed to amend that wording as set out below:

*The Council facilitates policy and decision making through the Policy Review and Development Panels, Scrutiny, Cabinet and Full Council.*

Councillor Humphrey referred to paragraph 3.10 and commented that the document should be gender neutral. He added that the Monitoring Officer had been referred to as “she” and the Chief Executive had been referred to as “he”. The Performance and Efficiency Manager advised that the AGS had been prepared using the CIPFA guidance, but undertook to amend the paragraph to read:

*Paragraph 1 Second Sentence - After consulting with the Head of Paid Service, the Monitoring Officer will report to Full Council if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.*

*Paragraph 2 Second Sentence – The Chief Executive is required to report to the Council as appropriate with regard to the way in which the different functions of the Council are co-ordinated, the number of grades of staff required for the discharge of these functions, the way in which these people are organised and managed and the way in which they are appointed.*

RESOLVED: That Cabinet be informed that that Resources and Performance Panel – Audit and Risk Committee supports the recommendations with the amendments set out above, as set out in the report to Cabinet.

CAB69: **STATEMENT OF ACCOUNTS 2012/2013 AND REPORT TO THOSE CHARGED WITH GOVERNANCE (ISA 260)**

Cabinet considered a report which introduced the Statement of Accounts (SOA) 2012/2013 – essentially the Statement was the final accounts set out in a format which included the Council's balance sheet and associated notes. The report also considered the report from the auditor on the audit for the accounts 2012/2013 – the International Auditing Standard (ISA 260). Cabinet also considered the core statements which had been updated with the audit amendments reported in the External Auditor's ISA260 report dated 11 September 2013.

It was a requirement for those within the Council charged with Governance to approve the Statement of Accounts for 2012/2013 before 30 September 2013 and to have considered the comments from the auditor on the ISA 260.

The Audit Committee had considered the report and received the detail of the proposed amendments from the Council's Auditors Ernst & Young. They had supported the recommendations.

The Leader added that the Statement of Accounts had been presented to the Audit Committee as part of a presentation and training session, which had been delivered very well and enabled those present to understand the process clearly.

Councillor Lawrence stated that the whole process was obviously difficult and comprehensive and offered congratulations to the Finance Team.

Councillor Long referred to recommendation one, which delegated changes to be made to the Chief Financial Officer, in consultation with the Leader and asked whether any major changes were expected. In response the Chief Financial Officer explained that no major changes were expected but the Auditors were still finalising their audit work and some areas had not been signed off yet. It was further explained that any further presentational changes to the disclosure notes would not change the general fund balance from that reported.

**RECOMMENDED:** 1) That authority for any changes required to the Statement of Accounts be delegated to the Chief Financial Officer, in consultation with the Leader of the Council, and if necessary present an updated Statement to Council.

2) That the comments of the auditor in the ISA260 be noted.

CAB70: **ANNUAL GOVERNANCE STATEMENT 2012/13**

Cabinet considered a report which explained that the preparation and publication of an Annual Governance Statement (AGS) was a statutory requirement in the Accounts and Audit Regulations (England) Regulations 2011. The AGS was a public statement that described and evaluated the Council's overall governance arrangements during a particular financial year.

This report sought Cabinet approval of the Council's Annual Governance Statement for 2012/13 – attached as an Appendix to the report.

The recommendations from the Audit and Risk Committee were considered by Cabinet.

In response to the amendments proposed by the Audit and Risk Committee, Cabinet accepted the amendments to paragraphs 1 and 2, but proposed a further amendment to read:

Section 3.4 paragraph 2: The Council facilitates policy and decision making.

The Leader explained that this was in response to some recent judgements at another authority and he wished to make it clear that Full Council was supreme. This was agreed by Cabinet.

**RECOMMENDED:** That the Annual Governance Statement for 2012/13 be approved for adoption with the amendments proposed by the Audit Committee and further amended by Cabinet as set out below, and that the Leader of the Council and the Chief Executive sign accordingly.

*Section 3.4 paragraph 2: The Council facilitates policy and decision making.*

*Section 3.10 paragraph 1 Second Sentence - After consulting with the Head of Paid Service, the Monitoring Officer will report to Full Council if it is considered that any proposal, decision or omission would give rise to unlawfulness or maladministration.*

*Section 3.10 paragraph 2 Second Sentence – The Chief Executive is required to report to the Council as appropriate with regard to the way in which the different functions of the Council are co-ordinated, the number of grades of staff required for the discharge of these functions, the way in which these people are organised and managed and the way in which they are appointed.*

**The Meeting closed at 5.42 pm**