

## **AUDIT AND STANDARDS COMMITTEE**

**Meeting - 14 January 2020**

Present: D Anthony (Chairman)  
P Griffin and P Hogan

Apologies for absence: G Hollis and R Sangster

### **26. MINUTES**

The minutes of the Audit and Standards Committee held on 23 October 2019 were approved and signed by the Chairman as a correct record.

### **27. DECLARATIONS OF INTEREST**

There were no declarations of interest.

### **28. STANDARDS WORK PROGRAMME**

The Committee received the Standards Work Programme. Members were informed that the proposed Code of Conduct and complaints procedures for Buckinghamshire Council would be considered at the next meeting on 19 March 2020.

**RESOLVED** that the Standards Work Programme be agreed.

### **29. INTERNAL AUDIT - INTERIM PROGRESS REPORT**

The Committee received the Internal Audit interim progress report from TIAA which showed the progress of audits undertaken since the previous meeting.

Members were informed that nine audits had been completed since the last meeting in October 2019. Equalities and Governance had been deleted from the Annual Audit Plan and a Contractor Health and Safety audit had been added. Risk Management training had been delivered to managers, with the latest training having been carried out in October 2019. The Committee noted that the majority of audit work for 2019/20 had been completed and all outstanding audits were on track for completion before the end of the year.

In response to a question, Members were advised that valuation work had been completed for the Farnham Park Trust and all recommendations made had been implemented.

**RESOLVED** that the report be noted.

### **30. EXTERNAL AUDIT - CERTIFICATION OF CLAIMS & RETURNS ANNUAL REPORT**

This item was withdrawn from the agenda.

31. **FARNHAM PARK CHARITY - OUTTURN AND ACCOUNTS 2018/19**

The Farnham Park Charitable Trust accounts 2018/19 were presented to the Committee for approval. The main figures were summarised in a table on page 21 of the agenda pack. The overall deficit for the year was £152k, which was a significant improvement on the previous year, with the majority of the deficit arising from the playing fields.

The Committee were informed that the golf operation had performed well, with an increase in income on the previous year and a saving on expenditure. However, the golf catering service had returned a deficit of £75k, which was part of a general downward trend in the golf catering industry where golfers were not staying for refreshments after playing. There had also been a shortfall in the number of corporate and private bookings.

As in previous years, the playing fields were responsible for the majority of the deficit. Members were informed that two of the buildings had been closed as they were at the end of their useful lives. It was noted that, without significant investment in the playing fields, the Trust would struggle to break even in future years.

In response to a question from a Member regarding options for investment, the Committee were informed that several options had been considered by the Trust's Advisory Panel. These included consolidating the existing buildings at the playing fields into a single facility, and providing artificial 3G sports pitches on site to meet local demand for junior football and senior hockey. The Committee also noted that the new Buckinghamshire Council would be undertaking a leisure strategy review in its first year, which would potentially include examining options for the playing fields.

In response to a query, it was advised that the vast majority of Local Authorities provided playing pitches at a loss, due to the high costs of maintenance.

Wilkins Kennedy Audit Services attended the meeting and it was confirmed that no issues had been found during the external audit. The Committee were advised that some fixed assets had been fully depreciated but were still in use, and it was recommended that this be reviewed going forward to extend the depreciation period for plant machinery in particular.

**RESOLVED** that the 2018/19 accounts for the Farnham Park Charitable Trust be formally agreed.

32. **AUDIT WORK PROGRAMME**

The Committee received the Audit Work Programme.

**RESOLVED** that the Audit Work Programme be agreed.

The meeting terminated at 6.28 pm