

TITLE OF REPORT Request from Northern Ireland Audit Office to change the date of the Audit Committee To Council – For Decision	DATE 23 August 2016
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Linkage to Council Strategy (2015-19)	
Strategic Theme	All themes
Outcome	Accounts Approval
Lead Officer	David Wright
Cost: (If applicable)	

1. Background

A request has been received from the Northern Ireland Audit Office (NIAO) to change the date of September's Audit Committee.

2. Detail

Currently the Audit Committee is scheduled to meet on 14th September 2016. NIAO have requested that this be put back one week to 21st September 2016 to facilitate the completion of the audit prior to the meeting.

Previously Council's accounts required approval before being submitted to the Department on 30th June each year however this has changed in the new regime of local government accounts now requiring approval and adoption after the audit has been completed and these need to be approved by council no later than 30 September each year.

The audit of the accounts as far as council is concerned should complete during August however following the completion of their work locally NIAO carry out their own internal reviews to ensure consistency across the sector and it is for this reason I believe they are requesting the extra week. It should be noted that in previous years the accounts had to be signed off by 31 October therefore not only is this a new local government structure for the first time but also a tighter schedule.

One consequence of granting the date change will be the availability of the Audit Committee minutes in advance of full council on 27th September for full council

approval, this is required before 30th September to achieve full compliance with the regulations. In order to achieve Council can either grant full council powers to the audit committee for the purpose of approving the accounts or alternatively if Council is agreeable the audit committee papers be circulated a little later than the rest of the Councils papers to allow full council to approve on the 27th.

3. Recommendation

It is recommended that Council approve the change of date for the Audit Committee to 21st September 2016 at the request of NIAO and that Council decides whether to grant full council powers to committee for the purposes of the accounts or to receive the audit committee papers separate from the other Council meeting papers.