

At a meeting of the West London Waste Authority - Audit Committee held on Friday 23 September 2016 at 10.00 am at the Committee Room 5, Harrow Civic Centre.

**Present:**

Councillor Amritpal Mann (Chair)

Councillor Keith Burrows and Councillor Eleanor Southwood

Andrea White (Independent Person)

**21. Declarations of interest**

There were no declarations of interest.

**22. Minutes of the meeting held on 29 January 2016**

The minutes of the meeting held on 29 January 2016 were confirmed.

**23. Matters Arising from the Minutes**

In relation to Minute 15, Internal Audit Update, the thirteen low risk recommendations had been accepted by management and implemented.

**24. Annual Internal Audit Report and Opinion Statement 2015/16**

The Committee received the report which summarised the main findings arising from the 2015/16 Internal Audit Assurance work.

In response to a question, the Internal Auditor advised that the definitions in terms of risk ratings and risk response were set out in Appendix B and that there was strength in the over arching governance arrangements.

**RESOLVED:** That the report be noted.

**25. Audit Result Report - ISA (UK and Ireland) 260 for the year ended 31 March 2016**

The Committee received the report which summarised the findings from the 2015/16 audit which was substantially complete. The Committee welcomed Helen Thompson and David Guest, External Auditors, Ernst & Young, to the meeting.

Helen Thompson outlined the results of the audit and the conclusions and indicated that it was expected that an unqualified financial opinion would be issued on the accounts. She added that there would be a Value for Money conclusion and that no significant risks had been identified.

It was also confirmed that the audit had been smooth.

**RESOLVED:** That the report be noted.

**26. Risk Register**

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

Jay Patel, Head of Finance, reported that some minor amendments to the existing policy had been made and outlined the theme of the policy. In particular, he flagged up 4 key items; Amber risk - Brexit; Red risk - Commissioning a new facility; Amber Risk – L1, Failure to review and update the Joint Waste Management Strategy; Amber risk – L3, new legislation in relation to new incinerator bottom ash requirements. He added that Amber risk L4 - the Memorandum of Understanding, required deletion as it was now Green and would be included in the work plan. It was not, however, a priority.

In response to a question as to the Authority's compliance with L3, Jay Patel undertook to provide a response. In terms of EN1, Environmental Risks, and the comment that management actions appeared to be reactive, he undertook to provide a response detailing the proactive arrangements in this area.

**RESOLVED:** That (1) the updated Risk Management Policy and Risk Management Framework detailed at Appendix 1 of the report be approved;

(2) the content of the Risk Register as at September 2016 and detailed at Appendix 2 of the report be noted.

## **27. Assurance Statements**

The Committee received a report which provided Assurance Statements from the Authority's Chief Officers and Senior Managers which formed part of the overall governance framework and supported the annual Statement of Accounts.

**RESOLVED:** That the Assurance Statements attached at Appendix 1 to the report be noted.

## **28. Statement of Accounts for the year ending 31 March 2016**

The Committee received the Statement of Accounts for the year ending 31 March 2016.

Having noted that some figures were not shown correctly in the Audit Committee agenda papers but that all Members of the Committee had received the same report, with all figures correctly shown, in the Authority Agenda papers it was

### **Resolved to RECOMMEND (to the Authority)**

That the Statement of Accounts for 2015/16, as attached at pages 9 -53 to the Authority's agenda papers, be approved.

**The meeting finished at 10.33 am.**

The minute taker at this meeting was Alison Atherton.