

**Minutes of the 23rd Expenditure Controls Committee
held at 16.00 on Wednesday 26th April 2017
Venue – meeting held by Telecon**

Present: Mr C St John
Mr I Trenholm
Mr R Bradburn
Mr M Taylor

1.0 APOLOGIES

No apologies were received.

2.0 MINUTES OF THE LAST MEETING

The minutes of the meeting held on the 26th January 2017 were reviewed and approved.

There had also been a conversation with the auditors as to whether their “sampling” could be extended, to provide additional assurance that elements of “professional spend” were not being miscoded under other headings within the ledger. MT agreed that for the quarter 3/4 review the auditors would broaden their review to include i) Training and Conferences; ii) Staff Recruitment and iii) External Marketing.

**MT
action**

MT also confirmed that all of actions had been completed and papers forwarded to DH.

**3.0 INTERNAL AUDIT – DH EXPENDITURE CONTROLS REPORT:
QUARTER 3 (2016/17)**

MT presented the Q3 report and confirmed that in line with quarter’s 1 and 2, a rating of “Substantial” had been applied. The report made specific reference that spend incurred from programme funding had all been for the front-line and therefore additional approvals had not been required from DH, and as such no exemptions had been identified. MT to confirm the report could be made final.

**MT
action**

**4.0 PROFESSIONAL SERVICES – ANALYSIS OF EXPENDITURE
JANUARY – MARCH 2017.**

MT presented the Quarter 4 paper summarising the professional services expenditure through to the end of March 2017. The paper details the spend by category (professional services; legal services; internal/external audit, contingent labour and external services other). MT confirmed that there had not been any non-frontline professional services expenditure from programme funding. DH approval was therefore not required for expenditure incurred by the Authority at quarter 4 - 2016/17.

5.0 APPROVAL OF EXPENDITURE

The ECC gave their approval that the expenditure from both programme funding and income from prices had been consistent with DH guidance. MT stated that following the review meeting, and in line with normal practice, the ECC papers would be forwarded to the DH.

**MT
action**

6.0 ANY OTHER BUSINESS

The ECC discussed:

- i) given the length of time the ERG/DH controls had been in place (2011/12), whether the quarterly ECC audit reviews (sampling of spend), were still required? and
- ii) whether the ECC in it's present form needed to remain in place after 2016/17?

MT to write to DH, with a request to stand down both the quarterly audit process (after the completion of 2016/17) and revise the role of the ECC for 2017/18. With the future role of the ECC revised to retain approvals for professional services spend over £30k and to meet annually, instead of quarterly; to formally review professional services spend.

**MT
action**

7.0 DATE OF NEXT MEETING

The date of the next meeting is Wednesday 26th July 2017 (subject to confirmation from DH – requesting a revision to the current process, this meeting will be released).