



**Papers for a meeting of the
FINANCE & HR SUB-COMMITTEE**

to be held at

**Eastern IFCA Offices,
6 North Lynn Business Village, Bergen Way, King's Lynn, PE30 2JG**

**Tuesday
4th February 2020**

**at
10.30 hours**

Vision

The Eastern Inshore Fisheries and Conservation Authority will lead, champion and manage a sustainable marine environment and inshore fisheries, by successfully securing the right balance between social, environmental and economic benefits to ensure healthy seas, sustainable fisheries and a viable industry



Meeting: **Finance and HR Sub-Committee**

Date: 4th February 2020

Time: 10.30 hours

Venue: Eastern IFCA Office, 6 North Lynn Business Village, Bergen Way,
King's Lynn, Norfolk, PE30 2JG

Revised Agenda

- 1 Welcome - *Chair*
- 2 Apologies for absence - *Chair*
- 3 Declaration of Members' interests - *Chair*

Action Items

- 4 Minutes of the Finance & Personnel Sub-Committee meeting on 5th November 2019 – *Chair (pg3)*
- 5 Matters Arising – *Clerk*
- 6 Quarters 3 Payments and Receipts – *Hd Finance & HR (pg7)*
- 7 Quarter 3 Management Accounts – *Hd Finance & HR (pg10)*
- 8 Investment Strategy – *Hd Finance & HR (pg12)*
- 9 Review of spending limits – *Hd Finance & HR (pg14)*
- 10 MMO appointee expenses - *Hd Finance & HR (pg17)*
- 11 Appointment of Auditors - *Hd Finance & HR (pg18)*
- 12 *To resolve that under Section 100(A)(4) of the Local Government Act 1972, the public be excluded from the meeting for items 13 & 14 on the grounds that it involves the likely disclosure of exempt information as defined in Paragraph 1 of Schedule 12A of the Act.*
- 13 *Office accommodation – CEO / Hd Finance & HR (pg19)*

Information Items

- 14 HR Update – *Hd Finance & HR (pg24)*
- 15 Any other urgent business
To consider any other items which the Chair is of the opinion are matters of urgency by reason of special circumstances which must be specified

Julian Gregory
Chief Executive Officer
Date: 27th January 2020

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Finance & HR Sub-Committee

A meeting of the Finance & HR Sub-Committee took place at the EIFCA offices, 6 North Lynn Business Village, King's Lynn, on 5th November 2019 at 1030 hours.

Members Present:

Cllr P Skinner	Chair	Lincolnshire County Council
Dr S Bolt		MMO Appointee
Cllr D Collis		Norfolk County Council
Cllr M Chenery of Horsbrugh		Norfolk County Council
Cllr T FitzPatrick		Norfolk County Council
Cllr T Goldson		Suffolk County Council

Eastern IFCA Officers Present:

A Bakewell	Head Finance & HR
J Gregory	Chief Executive

F&HR19/13 Welcome

The Chairman welcomed members to the meeting.

F&HR19/14 Apologies for absence

Apologies for absence were received from Cllrs Vigo DI Gallidoro (SCC) and Coupland (LCC).

F&HR19/15 Declarations of Members Interest.

There were no Declarations of Interest.

F&HR19/16 Minutes of the Finance and Personnel Sub-committee meeting held on 16th January 2019

Members Resolved to sign the Minutes as a true reflection of the meeting.

Proposed: Cllr Collis

Seconded: Cllr Chenery of Horsbrugh

F&HR19/17 Matters Arising:

F&HR19/05 VESSEL REPLACEMENT: The CEO advised members this remained an ongoing project. Whilst still exploring the possibility of refurbishing a used vessel it seemed likely the Authority would be going down the route of tendering for a new vessel.

F&HR19/05 ACCOMMODATION: Further investigation of the 'Bath House' indicated that in all likelihood there would be insufficient grant

funding to cover the extensive refurbishment costs. Exploration of other available sites was being made. One site on the North Lynn Industrial Estate had been identified which may provide the ability for the Authority's storage, offices and meetings to all be contained in the same place.

F&HR19/07 REPORT ON THE INTERNAL AUDIT: Members were advised the Risk Register had been omitted from the Agenda for this meeting. It would however appear on the next Statutory Meeting agenda. The CEO advised currently the only financial risk was the potential loss of New Burden Funding.

F&HR19/11 MARINE SCIENCE ROLES AND GRADE REVIEW: One of the Grade 6 MSO posts had been filled. It was anticipated the remaining post would be put forward for applicants during the following financial year.

F&HR19/12 INVESTMENT STRATEGY: The Head of Finance & HR advised the County Councils had not been able to provide any advice with regards to investment. Members were advised that any financial organisation only guarantees a refund of £85,000 in the event of collapse, with this in mind the Head of Finance & HR felt it would be prudent to make several small investments of approximately £100,000 to minimise any risk. On a 95day access basis some of these accounts would pay 1.5% interest compared to the 0.5% (approx.) which was currently being paid. A proposal of investments would be put together and reported to the Chair, Vice-Chair and CEO.

F&HR19/18 Quarter 1 and 2 Payments made and Receipts

As the previous meeting had not coincided with the conclusion of a full quarters accounts the Head of Finance & HR had prepared both Quarters 1 and 2 for members information. Exceptions such as payment to CEFAS for Operation Blake, which would be reclaimed from EMFF grants were explained to members.

Members Agreed to note the content of the paper

F&HR19/19 Quarter 1 and 2 Management Accounts

Both quarters' management accounts were provided to ensure Members had the full picture. Quarter 2 being the most relevant as it provided details of the accounts to date. Early indications were the Authority were underspent by £44,000 in the expenditure budget and £12,000 up on income at the halfway stage. The head of Finance & HR provided a summary of where savings had been made and also highlighted potential areas where expenditure would increase during the latter part of the financial year.

Income was slightly increased due to an increase in WFO licence fees plus the decision not to split the fees, the full income was instead going back to the Authority in a bid to reach 50% cost recovery relating to the survey work carried out in order to open the WFO fisheries.

Further savings were anticipated in Salaries as there was an IFCO vacancy which had not been filled since 1st October and it was anticipated it may be a further 2-3 months before it would be filled.

Members Agreed to note the Management Accounts

F&HR19/20 -Draft budget 2020-21 and Budget Forecast to 2025

Members were advised the forecast was very tenuous.

The most noticeable changes were in Salaries & Wages as it was anticipated there would be a salary increase. The proposal incorporated salary increments as well as a 2% increase.

It was not anticipated the introduction of a revised NLW would have a knock-on effect as Officers were already paid above the threshold and a 2% increase was built in across the budget so suppliers increases should also be covered.

Members noted there was still no decision reached regarding New Burdens funding. Dr Bolt advised that as the Spending Review 2019 had not taken place Defra had been asked to roll over the New Burden funding for a further year. At current levels this would leave some IFCA's in a vulnerable position as they were already struggling to meet the increasing demands of MCZs.

Looking to the future AIFCA had requested double the funding currently being received. Whilst this was unlikely to be met Dr Bolt was hopeful some form of uplift would be forthcoming.

Members noted there were a lot of unknowns in the future and the draft Budget and Forecasts were a 'best case' scenario, in the event of no New Burden Funding the situation would be very different.

Members Resolved to:

- **Approve and recommend the Draft Budget 2020/21 to the full Authority at their next meeting on 11th December 2019**
- **Approve and recommend the Levies for 2020/21 to the full Authority at their next meeting on 11th December 2019.**
- **Approve the Forecast for the following 4 years to 2024/25 for presentation to the full Authority at their next meeting on 11th December 2019.**

Proposed: Cllr Goldson

Seconded: Cllr Collis

All Agreed

F&HR19/21 External Audit Report

Members were reminded there was no longer a statutory requirement to have an External Audit but the process was still undergone on a voluntary basis. Having completed the Statement of Accounts it was sent away for scrutiny with the outcome being that there were no matters arising.

Members Resolved to:

- **Note that the audit reported “no matters arising from our review”**
- **Agree that PKF Littlejohn were retained to perform the same service for the 2019/2020 financial year.**

Proposed: Cllr FitzPatrick

Seconded: Dr Bolt

All Agreed

F&HR19/22 Temporary (Fixed Term) Project officer

In order to keep workstreams up to date a decision had been taken to recruit a fixed term Project Officer, using available funds.

The interview process had highlighted 3 potential candidates, one of these was outstanding and so was offered the post.

Unfortunately following these meeting papers being prepared the candidate had been offered alternative employment closer to home.

It was anticipated that one of the other two candidates would be approached following further discussion amongst the Executive Team.

Members Agreed to note the report

F&HR19/23 HR Update

Members were updated on HR matters since the previous meeting, this included an unsuccessful recruitment process for a Grade 6 IFCO. None of the applicants met the ‘essential’ criteria which led Officers to believe it may be necessary to recruit at Grade 5 level and train Officers up to Grade 6 level.

Members Agreed to note the content of the report

F&P19/24 Any Other Business

No other items of business had been put forward for discussion however, Cllr Goldson took the opportunity to congratulate the Officers on taking the decision to provide First Aid Mental Health Training to all managers/supervisors.

The meeting closed at 1145 hours.

Vision

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Action Item 6

Finance and HR sub-committee meeting

4th February 2020

Report by: Andrew Bakewell – Head of Finance & HR

Payments made and monies received during the period 1st October 2019 to 31st December 2019 (Quarter 3)

Recommendations

Members are asked to:

- **Note** the content of the paper

Background

It is an audit requirement that the Authority's receipts and payments are presented to Members on a quarterly basis.

The report on Payments made and monies received during the period 1st October to 31st December 2019 are shown in the following tables.

The payments have been made in accordance with EIFCA's Financial Regulations and the necessary processes and approvals have been carried out.

Background documents

There are no background documents to this paper.

**Finance Officer's Report on Payments Made and Monies Received during the period
1st October 2019 to 31st December 2019**

Payments made during the period 1st October 2019 to 31st December 2019

	Month 7	Month 8	Month 9	TOTAL
	£	£	£	£
Transfers to EIFCA Salaries Acct.	90,000.00	90,000.00	85,000.00	265,000.00
Rent, Rates & Service Charges	4,496.09	11,164.81	2,065.70	17,726.60
General Establishment	5,664.81	4,737.17	7,323.88	17,725.86
Legal Fees	2,520.00	1,976.00		4,496.00
Staff Travelling & Subsistence	564.65	2,959.93	509.47	4,034.05
Members' Allowances		1,700.20		1,700.20
Training	975.00	4,061.67	2,420.00	7,456.67
Moorings/Harbour Dues	180.00	1,475.00	726.09	2,381.09
Three Counties Operating Costs	6,173.16	4,193.28	4,073.40	14,439.84
FPV JA & ST –Operating Costs	4,755.43	2,367.83	581.09	7,704.35
Vehicle Operating Costs	1,410.75	2,877.46	1,293.35	5,581.56
Communication and Development				
Marine Science	1,094.69	17.48	1,290.32	2,402.49
Enforcement	165.90	376.05	120.87	662.82
Wash & Nth Norf. EMS Project	229.33	739.04	6.99	975.36
Wash Fishery Order				
Assets				
Petty Cash				
VAT recoverable (Quarter)	4,258.53	5,112.76	3,429.96	12,801.25
Grant funded project	60.00	113.20	26.60	199.80
TOTAL PAYMENTS MADE	122,548.34	133,871.88	108,867.72	365,287.94

Monies received during the period October 2019 to December 2019

	Month 7	Month 8	Month 9	TOTAL
	£	£	£	£
Levies				
WFO – Licences	2,712.00	722.00		3,434.00
EMFF Grants	26,250.04	40,978.85		67,228.89
Whelk licences	500.00	400.00		900.00
Wash & North Norfolk Coast EMS				
VAT				
Fixed Penalty Fine				
EHO sampling			11,008.00	11,008.00
Lay rents				
Court costs		3,189.00		3,189.00
Interest	5.70	7.50	10,249.42	10,262.62
Asset Sales	233.01	150.00		383.01
Miscellaneous		92.85		92.85
TOTAL MONIES RECEIVED	29,700.75	45,540.20	21,257.42	96,498.37

Expenses

Members allowances relate to this and prior year.

Income

EMFF Grant receipts month 7 "Seaspray", month 8 "Operation Blake".

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Action Item 7

Finance and HR sub-committee meeting

4th February 2020

Report by: Andrew Bakewell – Head of Finance and HR

Report on the Management Accounts for the 3rd quarter of the 2019/20 financial year

Purpose of report

To provide 3rd Quarter Management Accounts for members to note.

Recommendations:

Members are asked to:

- **Note** the Management Accounts

Explanatory Notes

Salaries and on costs	32,318	Vacancies & part time working
General expenditure	(1,303)	Legal costs £7.8k, members exes inc. some prior year
Enforcement	2,898	Timing
Marine Science	(3,615)	Sonde repairs
Vessels	10,149	TC overspend offset by Ribs underspend
Vehicles	(808)	Extra vehicle part year
Income	77,876	EMFF Grant “op Blake” £47k not Budgeted, WFO £16k licence Increases, Costs awarded £3.6k
Operation Blake	(33,119)	Expenditure not budgeted see above

Management Accounts Financial Year 2019/2020

	ACTUAL	BUDGET	VARIANCE	MEMO
	Year to Date	Year to		Budget
	Qtr 3	Date		For Year
	£	Qtr 3		£
	£	£		
<u>SALARIES & WAGES</u>				
Staff Remuneration	582,593	608,015	25,422	810,687
Pension	128,104	132,219	4,115	176,292
National Insurance	59,563	62,344	2,781	83,125
TOTAL	770,260	802,578	32,318	1,070,104
<u>GENERAL EXPEND</u>				
Accommodation	44,883	48,635	3,752	64,846
Insurance	8,351	8,483	132	8,483
General Establishment	88,891	81,585	(7,306)	94,108
Officers' Expenses	9,461	10,542	1,081	14,055
Members' Travel	2,107	1,149	(958)	1,532
Training	16,588	18,584	1,996	24,779
TOTAL	170,281	168,978	(1,303)	207,803
Media & Comms	201	528	327	704
Enforcement	16,651	19,549	2,898	24,323
Marine Science	12,764	9,149	(3,615)	10,698
Operation Blake	33,119		(33,119)	
<u>VESSELS</u>				
Moorings/Harbour Dues	3,377	3,602	225	4,403
<u>Vessel Operating Costs</u>				
Three Counties	25,039	18,724	(6,315)	48,724
FPVs JA & ST	20,801	33,543	12,742	44,723
Vessels insurance	19,753	23,250	3,497	23,250
TOTAL	68,970	79,119	10,149	121,100
<u>VEHICLES</u>				
Operating Costs	23,008	22,200	(808)	26,210
TOTAL	23,008	22,200	(808)	26,210
TOTAL EXPENDITURE	1,095,254	1,102,101	6,847	1,460,942
<u>INCOME</u>				
Bank Interest	10,315	7,050	3,265	7,100
Levies	1,431,345	1,431,345	-	1,431,345
WFO Licence	35,210	19,140	16,070	19,140
Whelk licences	4,740	3,000	1,740	3,000
Sale of assets	1,563		1,563	
Fines and costs	3,639		3,639	
EMFF Grants	67,229	20,000	47,229	20,000
EHO sampling	18,176	13,500	4,676	18,000
Lay rents	2,894	3,200	(306)	3,638
TOTAL INCOME	1,575,111	1,497,235	77,876	1,502,223
Reserve movement				41,282

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Action Item 8

Finance and HR sub-committee meeting

4th February 2020

Investment Strategy

Report by: Andrew Bakewell – Head of Finance & HR

Purpose of report

To seek members approval to deposit Authority reserves with Norfolk County Council (NCC) to be managed by their Treasury Function alongside their own funds.

Recommendations

Members are asked to:

- **Approve** the management of Authority reserves by NCC Treasury
- **Agree** to delegate authority to the CEO to transfer c.£2.5 million to NCC subject to appropriate terms and accessibility of funds

Background

Eastern IFCA carries reserves for the purpose of replacing its' major assets, these are built up over a number of years to hopefully match the cost of the asset being replaced. A number of smaller "earmarked" reserves are held for other non-recurring costs. The total of all reserves is currently c. £2 million. Eastern IFCA is also in the fortunate position of receiving its levy income for the year at the start of the year. Currently reserves are represented by bank balances with Barclays and a deposit with Suffolk County Council. Interest from Barclays is approx. 0.3% and from SCC (variable) for year ending 31st March 2019 0.63%.

In order to increase income from deposits a strategy is required that:

- Maximises interest
- Is low risk
- Is easy to manage
- Ensures funds are available when required

At the meeting of the Finance & HR sub-committee held on 26th June 2019 it was agreed to deposit various amounts with a variety of 'A rated' institutions in order to improve interest returns.

Report

Subsequent dialogue with the Funding Authorities finance representatives indicated that they would be able to manage our deposits alongside their own at an indicated

interest rate of 1%. Adopting this approach would minimise risks and would involve considerably less administration effort.

Barclays

We currently operate three accounts being:

- Current Account – Balance maintained at £250,000 adjusted automatically on a daily basis by transfer to/from
- Deposit Account – holds the balance of Eastern IFCA funds except for
- Salaries Account – funds required to cover salaries and on costs transferred from current account via on-line banking

Suffolk County Council

Reserves deposited with SCC many years ago the balance currently stands at c.£577,000

Cash Flow Projection

	Current	Deposit	Salary	SCC	Other CC	Total
Dec 19	249,327	2,333,786	10,000	576,941		3,170,054
Levy		1,606,590				1,606,590
Spend	(180,000)		(265,000)			(445,000)
Transfer	180,673	(435,673)	255,000			
Income				4,000		4,000
Mar 20	250,000	3,504,703	0	580,941		4,335,644
Qtr 1	(150,000)		(275,000)			(425,000)
Transfer	150,000	(2,925,000)	275,000		2,500,000	
Jul 1	250,000	579,703	0	580,941	2,500,000	3,910,644
Qtr 2	(120,000)		(275,000)			(395,000)
Transfer	120,000	(395,000)	275,000			
Oct 1	250,000	184,703	0	580,941	2,500,000	3,515,644
Qtr 3	(100,000)	400,000	(275,000)		(400,000)	(375,000)
Transfer	100,000	(375,000)	275,000			
Jan 1	250,000	209,703	0	580,941	2,100,000	3,140,644
Qtr 4	(80,000)	550,000	(275,000)		(550,000)	(355,000)
Transfer	80,000	(355,000)	275,000			
		1,640,000		4,000		1,644,000
Apl 1	250,000	2,044,703	0	584,941	1,550,000	4,429,644

The table above projects the cashflow for the coming year. The indications are that we will maintain an average deposit of c.£2.1 million with NCC dependent on timing of Capital spend including IVMS project for which we hold £351,000 of Defra grant funding. It may also be worth considering meeting the Qtr 4 transfer from the SCC deposit if NCC interest rate is higher, thereby achieving a higher average deposit and possibly higher yield.

Background papers

Minutes of the meeting of the Finance & HR sub-committee held on 26th June 2019.

ision

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Action Item 9

Finance and HR Sub-Committee Meeting

04 February 2020

Review of Spending Limits

Report by: Andrew Bakewell – Head of Finance & HR

Purpose of Report

In order to keep pace with rising prices we periodically review the spending limits to ensure that Officers are able to authorise expenditure up to an appropriate level.

Recommendations

It is recommended that members:

- **Approve** the addition of a £750 Grade 6 expenditure limit.
- **Agree** future proposed changes will be reported on a needs driven basis.

Background

The current expenditure limits were set in June 2018.

Report

A review of the current limits (June 2018) identifies only two changes are required in that an additional limit be added for Grade 6 Officers to reflect their additional responsibility and job role and the limit for Line Managers and the Admin. Finance Assistant be increased to £1,500. It is therefore proposed to add a limit of £750 for Grade 6 Officers and increase the next authorisation band from £1,200 to £1,500. Expenditure above £1,500 can be authorised by any member of the Executive Team.

Financial Implications

None.

Legal Implications

None.

Background Documents

Amended expenditure limits.

**EASTERN INSHORE FISHERIES AND CONSERVATION
AUTHORITY**

EXPENDITURE IN EXCESS OF £300

Date:

Cost Centre/Department:
(eg. TC/Research/Office/ etc)

Brief reason for purchase
.....
(eg. Replacement/repair/enhancement etc)

Date required:

Supplier	Item description	Price	App'd Y/N	Order Y/N	Sole Y/N

Total Order Price:.....

Order No:

Signature of Authorising Officer:

Date of Authorisation:

Supplier(s) for approval:
(eg suppliers from above we will continue to use)

NB: Notes relating to ordering procedures can be found on the reverse of this form.

Purchasing/Ordering Procedure

An Official Order Form should be completed for all goods and services being purchased by the Authority including credit card purchases.

Expenditure Limits:

Petty Cash:

Small items purchased will be reimbursed from petty cash up to a maximum of £15 upon submission of a valid receipt. Other expenditure should be claimed monthly per EIFCA procedure.

Credit Card purchases:

Payment by company credit card should be treated as a last resort and never for sums less than £15.

Expenditure up to £300:

All authority staff are authorised to purchase goods or services up to a value of £300. No alternative quotes or additional authorisation are required. Wherever possible, purchases should be from an “approved supplier”. In the instance of purchases from non-approved suppliers one alternative quote should be sought.

Expenditure £301 to £750

Where purchases are from an ‘approved supplier’ no alternative quotes are required. In the instance of purchases from non-approved suppliers one alternative quote should be obtained. The order will need approval by a Grade 6 Officer.

Expenditure £751 to £1500

Procedure as above, (£301 to £750) except purchases from an “approved supplier” will require an alternative quote, where non-approved supplier three alternative quotes should be sought, all orders must be approved by a Line Manager or Admin.& Finance Assistant.

Expenditure over £1501

Procedure as above (£751 to £1500) approval by a member of the Executive Team.

Exceptions:

In the event of sole supply, existing contracts or use of Government Purchasing Scheme frameworks alternative quotes are not required.

Invoices & Receipts

An invoice or VAT receipt should be obtained for all authority expenditure.

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Action Item 10

Finance and HR sub-committee meeting

4th February 2020

Report by: Andrew Bakewell, Head of Finance and HR

Payment of expenses to MMO appointees

Purpose of report

Following delegations to the Finance and HR sub-committee it is now the responsibility of this body to review of the payment of expenses to MMO appointees. This report sets out the rationale for and affordability of the payment of expenses to members.

Recommendations

Members are recommended to:

Approve the payment of expenses to MMO appointees for the financial year 2020-21.

Background

The Authority is fortunate in that the number and diversity of its' membership has remained stable. It is important that this situation continues. It is felt that the modest cost of reimbursing out of pocket expenses, at least, recognises and addresses a potential barrier. The budget for the coming year is £2,000 based on actual expenditure for the year 2019/20.

Comment and recommendations

The authority being mindful of its' financial duties will, whilst recognising the cost to the individual, continue to assess the affordability of the payment of expenses as standing orders require.

Expenditure at current levels is comfortably sustainable from existing funds without compromising achievement of the authority's targets.

Financial implications

The recommendation accords with the amounts contained in the 2020/21 budget.

HVision

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Action Item 11

Finance and HR Sub-Committee Meeting

04 February 2020

Appointment of Auditors

Report by: Andrew Bakewell, Head of Finance & HR

Purpose of Report

To seek members approval to engage auditors for the 2019/20 Financial Year.

Recommendations

It is recommended that members:

- **Approve** the engagement of Norfolk Audit Services to carry out the internal audit and the appointment of PKF Littlejohn to audit the Annual Return.

Background

Although it is no longer a statutory requirement for the Authority to engage auditors the Officers believe that the re-assurance the scrutiny provides is worth the modest cost.

Report

As in previous years the internal audit performed by Norfolk Audit Services will focus on our systems, procedures and controls and highlight areas for improvement. The external audit merely verifies the accuracy of the Annual Return and this service is provided by PKF Littlejohn LLP.

Financial Implications

The fees for both audits are included in the budget.

Legal Implications

None.