

**NORFOLK JOINT MUSEUMS COMMITTEE  
ACCOUNTS APPROVAL & URGENT BUSINESS SUB-COMMITTEE**

**Minutes of the Meeting held on 26 September 2014 at 2.30pm in the  
Colman Room at County Hall, Norwich**

**Present:**

Mr D Bradford  
Mr H Humphrey  
Dr C Kemp

Mrs E Morgan  
Mr J Ward

**Also Present:**

Mr A Thompson—Chief Internal Auditor  
Mr H Jones -- Corporate Accounting Manager  
Mr P King for Ernst and Young, External Auditors  
Mr T Shaw – Committee Officer

**1 Election of Chairman**

Resolved –

That Mr H Humphrey be elected Chairman of the Sub-Committee for the ensuing year.

(Mr H Humphrey in the Chair)

**2 Election of Vice-Chairman**

Resolved –

That Mr D Bradford be elected Vice-Chairman of the Sub-Committee for the ensuing year.

**3 Apologies**

Apologies for absence were received from Mrs S Button and Mr G Williams.

**4 Minutes**

The minutes of the previous meeting held on 30 September 2013 were confirmed by the Sub-Committee and signed by the Chairman.

**5 Declarations of Interest**

There were no declarations of interest.

**6 Urgent Business**

There were no items of urgent business.

## **7 Audit Results Report for the year ended 31 March 2014**

- 7.1** The annexed report by the Interim Head of Finance was received.
- 7.2** The Sub-Committee received a report from the Interim Head of Finance that introduced Ernst and Young's Audit Results Report (ISA260) for the Norfolk Joint Museums Committee for the year ended 31 March 2014.
- 7.3** Mr Philip King from Ernst and Young presented the External Auditors Audit Results Report (ISA260) for the Joint Committee. It was noted that prior to and during the audit, officers of the County Council and Ernst & Young had made one material correction and a number of other adjustments to correct non-material errors or to enhance disclosures within the financial statements and associated notes.
- 7.4 Resolved:**  
That the Sub-Committee:
1. Noted matters raised in the report before Ernst and Young issue their audit opinion;
  2. Noted that no further action was required regarding the External Auditor's report.

## **8 Annual Governance Statement 2013/14**

- 8.1** The annexed report by the Interim Head of Finance was received.
- 8.2** The Sub-Committee received a report that introduced the proposed Annual Governance Statement for 2013-14 and provided an assurance that the Norfolk Joint Museums Committee's governance framework, including the system of internal control, was adequate and effective.
- 8.3 Resolved:**  
That the Sub-Committee:  
noted that the Chief Internal Auditor had reviewed the effectiveness of the system of internal control, including the arrangements for the management of risk;  
noted that there were no findings from the review of the effectiveness of the system of internal control;  
agreed that the statement provided sufficient assurance and approved the Annual Governance Statement and required that the Chairman of the Sub-Committee, the Chairman of the Joint Committee and Director of Community Services should sign off the statement;  
Required the Interim Head of Finance to ensure that the Annual Governance Statement accompanied the Annual Statement of Accounts for the Committee.

## **9 Annual Statement of Accounts 2013/14**

- 9.1** The annexed report by the Interim Head of Finance was received.
- 9.2** The Sub-Committee received a report that summarised the Statement of Accounts of Norfolk Joint Museums Committee for 2013-14 which had been subject to external audit by Ernst & Young. The Interim Head of Finance anticipated that the Committee would receive an unqualified audit opinion.

- 9.3** Members asked for information about the extent and cost of insuring the collections to be included in the next finance monitoring report to the Joint Museums Committee.
- 9.4 Resolved:**  
That the Sub-Committee:  
noted that, following annual reviews, the system of internal control and internal audit were considered adequate and effective for the purposes of the relevant regulations;  
Approved the Statement of Accounts for 2013-2014
- 10 Letter of Representation 2013/14**
- 10.1** The annexed report by the Interim Head of Finance was received.
- 10.2** The Sub-Committee received a report from the Head of Finance that provided details of the draft Letter of Representation to the external auditors about the audit of the financial statements for 2013-14. The letter was required by the auditors before they issued their opinion and conclusion on the accounts.
- 10.3 Resolved:**  
That the Sub-Committee endorse the Letter of Representation and authorise the Chairman of the Sub-Committee, the chairman of the Joint Committee and the Head of Finance to sign it on behalf of the Sub-Committee.
- 10.4** At the end of the meeting, Members said they were grateful to Mr H Jones (Corporate Accounting Manager) and Mr Adrian Thompson (Chief Internal Auditor) for conducting the training session that preceded the meeting and to Mr Philip King from Audit Commission for taking the time to attend the meeting and introduce the External Auditors Audit Results Report for 2013-14.

The meeting concluded at 2.45pm.

## Chairman



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