

Draft Minutes of the Final Accounts & Audit Committee Meeting held on Monday 24 November 2008 in Committee Rooms A B and C, Monkton Park, Chippenham at 6.00pm.

Present:

Councillor SG Parker (Chairman)
Councillors PJ Hutton, JR Scragg and RL Tonge

Officers Present:

M Letters (Chief Project Accountant), S McGregor (Assistant Chief Executive) and C Symes (Democratic Services Assistant)

Others Present:

P Brown (Audit Commission), I Loveys (Audit Commission) and M Robinson (Audit Commission)

FA23. Apologies for Absence

Apologies for absence were received from Councillor H. Greenman

FA24. Membership of the Final Accounts & Audit Committee

No changes to Membership were received.

FA25. Public Question Time/Receipt of Petitions

No public questions or petitions were received.

FA26 Chairman's Announcements

No Chairman's announcements were made.

FA27. Minutes

The Minutes of the meeting of the Final Accounts and Audit Committee held on 25 September 2008 were considered.

Resolved that the minutes of the Final Accounts and Audit Committee held on 25 September 2008 be signed as a correct record.

FA28. Declarations of Interest

No declarations of interest were received.

FA29. Internal Audit Progress Report

Consideration was given to Report No. 7, circulated with the agenda, which updated the Final Accounts and Audit Committee on progress against the 2008/2009 Internal Audit Plan.

Items discussed included:

- This was a standard update;

- Contract Monitoring was a limited assurance report;
- It would have been good practice to have a Procurement Officer in post but that due to the onset of becoming Unitary this post was not recruited to;
- The contracts were controlled within the budget but there were minimal contracts;
- North Wiltshire District Council was unlikely to be entering into any large contracts and if the Council needed to enter any large contracts this would be done after Wiltshire County Council had the final say; and
- The CAMS department holds all copies of any contracts.

Resolved that the update be noted.

FA30. Use of Resources Update

Consideration was given to Report No. 8 which considered the action plan for the Use of Resources.

Items discussed included:

- The official response from the Auditors had not been received but it was expected that the Council would receive a stronger 2 score; and
- It was important that the overall score did not drop.

Resolved that the update be noted.

FA31. Risk Management/Strategic Risk Register

Consideration was given to Report No. 9, circulated with the agenda, which provided an updated Strategic Risk Register which has been updated following the recent economic downturn.

Items discussed included:

- On the 7 November 2008 the Corporate Management Team reviewed the register and introduced two new risks, Failure to have an investment repaid and Economic Downturn;
- The Corporate Management Team felt it was important to include these new risks on the register given the Economic downturn; and
- As risks were realised they would move off or onto the register as appropriate.

Resolved that the Committee note the report and Strategic Risk Register

FA32. Annual Governance Report 2007/08

Consideration was given to Report No. 10 which presented the Annual Governance Report for 2007/08 produced by the Audit Commission.

Items discussed included:

- There were a large number of adjustments to the accounts and the Committee asked if this meant that financial controls were weak. The Audit Commission reassured the Committee that as there had been new demands on Authorities this year and with the large turnover of staff the accounts were robust and this reflected well on the hard work of Officers and that there was nothing to be concerned about;
- Changes to presentation were made to stop any ongoing problems in 09/10 and there was no concern needed;
- The accounts had been realigned to be similar with other districts' accounts;
- North Wiltshire District Council had written off as much bad debt as was necessary and would be building up the Bad Debt provision which Wiltshire County Council would inherit;
- North Wiltshire District Council was 1% ahead on collecting NNDR and Council tax against this time last year;
- The letter of representation was signed off as a standard declaration and had no implications regarding fraud;
- There would be a new Section 151 Officer for Wiltshire County Council in January 2009 who would have ongoing responsibility for Wiltshire Council;
- There would be a rough draft of accounts at the end of March for members and the Audit Commission would ensure the accounts would be correctly stated;
- The Audit Commission would seek professional advice regarding any redundancy monies paid and who would have responsibility of payment;
- There were concerns regarding the priority marking of the Action Plan contained with the report and the Committee were reassured that these priorities highlighted the risk through transition to Unitary and that the actions were in fact with Wiltshire Council; and
- The Auditors have signed off the accounts as unqualified and there had been no material difference to the final figures.

Resolved that the Action Plan for the Annual Governance Report for 2007/08 be noted.

The meeting closed at 7pm.

There were 0 members of the public present.