

Draft Minutes of the Final Accounts & Audit Committee Meeting held on Monday, 28 January 2008 in Committee Rooms A, B and C, Monkton Park, Chippenham.

Present:

Councillor S.G. Parker (Chairman)

Councillors S.K. Doubell, J.L. Hall, A. Pier and R.L. Tonge

Officers Present:

S. McGregor (Section 151 Officer), P. Southway (Revenues Manager), M. Todd (Senior Policy and Democratic Services Officer) and G. Wilkie (Performance Management Officer).

FA46. Apologies for Absence

Apologies for absence were received from Cllrs RL Cinnamond, VH Greenman and J Scragg.

FA47. Membership of the Final Accounts & Audit Committee

The Senior Policy and Democratic Services Officer reported that Cllr S.K. Doubell was acting as a substitute for Cllr J Scragg for this meeting.

FA48. Public Question Time/Receipt of Petitions

There were no public questions or petitions.

FA49. Chairman's Announcements

There were no Chairman's announcements.

FA50. Minutes

The Minutes of the meeting of the Final Accounts and Audit Committee held on 19 November 2007 were considered.

Resolved that the minutes of the meeting of the Final Accounts and Audit Committee held on 19 November 2007 be approved and signed as a correct record.

FA51. Declarations of Interest

There were no declarations of interest.

FA52. Data Quality and Review of BVPP Audit Report

Consideration was given to Report No. 7, circulated with the agenda, which presented the Audit Report for Data Quality and Review of the 2007/08 Best Value Performance Plan. Members discussed the security issues relating to sensitive data which was sent outside of the Council offices.



Resolved that:

- (1) The report and action plan be noted.
- (2) The Head of ICT be invited to attend the next meeting to give an update on the security of data being sent outside of the Council offices.

FA53. Draft Internal Audit Plan 2008/09

Consideration was given to Report No. 8, circulated with the Agenda, which presented the draft Internal Audit Plan for the year 2008/09 for approval.

It was noted that the new draft programme only required one full time auditor with some support from the four Management Accountants.

Resolved that:

- (1) The draft Internal Audit Plan be approved.
- (2) The planned reduction in dedicated auditors from two to one be noted.

FA54. Internal Audit Progress Report

Consideration was given to Report No. 9, circulated with the agenda, which updated the Final Accounts and Audit Committee on progress against the 2007/2008 Internal Audit Plan.

It was noted that the current audit plan would be completed in year. Any limited assurance audits would automatically be reported to the Final Accounts and Audit Committee.

Resolved that the update be noted.

FA55. Exclusion of the Press and Public

Resolved that under Schedule 12A of Section 100A(4) of the Local Government Act, 1972, the public be excluded from the remainder of the meeting on the grounds that the following items of business involve the likely disclosure of exempt information as defined below and that the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

Agenda item/Report name	Paragraph of the Act/Schedule describing the exemption
Agenda Item 11 – Limited Assurance Audit Reports	Paragraph 3 - information relating to the financial or business affairs of any particular person (including the authority holding that information).
Agenda Item 12 – Sundry Debtors	Paragraph 3 - information relating to the financial or business affairs of any particular person (including the authority holding that

information).

FA56. Limited Assurance Audit Reports

Consideration was given to Report No. 11, circulated with the Agenda, which presented those audit reports awarded a “Limited” or lower assurance.

It was noted that the Treasury Management service had been awarded an opinion of “limited assurance”. The Section 151 officer outlined the actions that had now been taken to address the auditor’s concerns. Controls were now in place and the Treasury Management and Investment Strategy Working Group also had oversight of the process.

Resolved that:

- (1) The contents of the report be noted.
- (2) An update report on the action plan relating to Treasury Management be presented to the next meeting of the Committee.

FA57. Sundry Debtors

Consideration was given to Report No. 12, circulated with the Agenda, which updated members on the latest position regarding outstanding Sundry Debtor Accounts as requested at the last meeting.

It was noted that the outstanding recommendations relevant to the revenues team had now been completed to the satisfaction of the interim audit manager. The policy and procedure document had also been updated accordingly.

The Committee also discussed the current outstanding debts and proposals for debt write-offs. It was noted that due to recent improvements in the benefits team there should be a reduction in overpayments. There was also a need to change the debtors system to ensure that long-term loans were considered separately from current debt.

Resolved that the report be noted.

The meeting closed at 6.20pm.

There were no members of the public present.