

*North
Wiltshire
District
Council*

Corporate Services
Monkton Park
Chippenham SN15 1ER
Tel: (01249) 706610

**FINAL ACCOUNTS &
AUDIT COMMITTEE**

Enquiries to: James Whittleton
Email: jwhittleton@northwilts.gov.uk

THE PRESS AND PUBLIC ARE WELCOME TO ATTEND THE MEETING

Minutes of the meeting of the Final Accounts & Audit Committee held on 29th June 2006 in the Committee Rooms A & B, Level -1, Monkton Park, Chippenham, commencing at 6.00 pm.

Present: Councillors V.H. Greenman, C. O’Gorman

Other Members Present: Councillor T.R. Sturgis

Officers Present: S. Pangbourne (Strategic Manager – Corporate Services), P. Tovey (Chief Accountant), D. Ashton (Interim Chief Accountant), R. Granger (Audit Manager), N. Ford (Auditor) and J. Whittleton (Policy & Democratic Services Assistant)

FA3. Election of Chairman for the Meeting

Resolved that Councillor V.H. Greenman be elected Chairman for the duration of the meeting.

FA4. Apologies for Absence

Apologies were received from Councillors M.J. West and R.L. Tonge.

FA5. Membership of the Final Accounts & Audit Committee

Councillors to be replaced	Replacement	Political Group
M.J. West	C. O’Gorman	Liberal Democrats

FA6. Public Question Time/Receipt of Petitions

There were no public questions nor petitions received.



FA7. Chairman's Announcements

None.

FA8. Minutes

The Minutes of the meeting of the Final Accounts & Audit Committee held on 23rd May 2006 were considered.

Resolved that the Minutes of the meeting of the Final Accounts & Audit Committee held on 23rd May 2006 be signed as a correct record.

FA9. Declarations of Interest

None.

FA10. Council's Accounts 2005/06

Consideration was given to Report No. 7, circulated with the agenda, which informed the Committee of the Council's Statement of Accounts for the last financial year.

Issues discussed included:

- That the Statement of Accounts has been produced earlier than in previous years;
- A Report will be presented to the Executive Committee on 13th July 2006, which will explain why the projected overspend has been reduced;
- Some properties are classed as operational assets. If they are not used to their full market value, they will contribute to impairment figures;
- The value of producing a quarterly Medium Term Finance Plan; and
- Budget Monitoring Reports will now be received by the Executive.

Resolved

- 1) That the table headed 'Transfers TO/FROM Reserves' be amended for presentational purposes.
- 2) That a table be included, providing an explanation of Impairment Figures.
- 3) That subject to the above changes being included in the audited accounts, the Statement of Accounts be approved.

FA11. Internal Audit Strategy 2006/06

Consideration was given to Report No 8, circulated with the agenda, which presented to the Final Accounts and Audit Committee the draft Internal Audit Strategy.

Issues discussed included:

- The Council is required by the CIPFA Code of Practice to produce an Internal Audit Strategy; and
- That the Performance Indicators contained in the Strategy were chosen by the Audit Manager in consultation with the Wiltshire Audit Group and other authorities.

Resolved that the Internal Audit Strategy be approved.

FA12. Internal Audit Plan

Consideration was given to Report No.9, circulated with the Agenda, which presented to the Final Accounts and Audit Committee the draft Internal Audit Plan.

Issues discussed included:

- That there have been some changes to the Plan since it was presented to the Finance & Performance Monitoring Sub Committee; and
- That the Plan was demanding and that the Audit Manager hopes that at least 90% of it will be met.

Resolved that the Internal Audit Plan be approved.

FA13. Statement on Internal Control 2005/06

Consideration was given to Report No. 10, circulated with the Agenda, which presented to the Final Accounts and Audit Committee the Statement on Internal Control for 2005/2006.

- That the Report was clear and easy to understand;
- That the document was approved by the Executive Committee on 15th June 2006; and
- That there have been a number of significant internal control issues which have appeared in previous statements but which have been addressed/resolved.

Resolved

- 1) That future Statements on Internal Control will highlight areas of weakness from previous years, which are now resolved.
- 2) That the Statement on Internal Control for 2005/2006 be noted.

FA14. Anti-Fraud and Anti-Corruption Strategy

Consideration was given to Report No. 11, circulated with the Agenda, which presented to the Final Accounts and Audit Committee the draft Anti-Fraud and Anti-Corruption Strategy.

Issues discussed included:

- That the Union did not comment on the Strategy; and
- That the Council is required to review the Strategy as part of the annual review of processes.

Resolved that the Anti-Fraud and Anti-Corruption Strategy be approved.

FA15. Whistle-Blowing Strategy

Consideration was given to Report No. 12, circulated with the Agenda, which presented to the Final Accounts and Audit Committee the draft Whistle-blowing policy.

Issues discussed included:

- The role of internal audit in performance management;
- NNDR collection;
- That the Council is required to review the Strategy as part of the annual review of processes.

Resolved that the Whistle-blowing policy be approved.

The meeting closed at 6:35pm

There were no members of the public present.

Signed _____