

AGENDA

Meeting: Audit
Place: Council Chamber - County Hall, Trowbridge BA14 8JN
Date: Tuesday 11 March 2014
Time: 2.00 pm

Please direct any enquiries on this Agenda to David Parkes of Democratic Services, County Hall, Trowbridge, direct line (01225) 718220 or email david.parkes@wiltshire.gov.uk

All public reports referred to on this agenda are available on the Council's website at www.wiltshire.gov.uk .

Press enquiries to Communications on direct lines (01225) 713114 / 713115

Membership:

Cllr Richard Britton
Cllr Tony Deane (Chairman)
Cllr Stewart Dobson
Cllr David Jenkins
Cllr Julian Johnson
Cllr Stephen Oldrieve
Cllr Helen Osborn

Cllr Linda Packard
Cllr Sheila Parker (Vice Chairman)
Cllr David Pollitt
Cllr Jane Scott OBE
Cllr James Sheppard
Cllr Dick Tonge

Non-Voting Members

Substitutes
Cllr Trevor Carbin
Cllr Chris Caswill
Cllr Terry Chivers
Cllr Peter Edge
Cllr Peter Evans
Cllr Nick Fogg MBE

Cllr Mike Hewitt
Cllr Chris Hurst
Cllr George Jeans
Cllr John Noeken
Cllr Jeff Osborn

Part I

Items to be considered while the meeting is open to the public

1 Apologies and Membership Changes

To receive any apologies or membership changes.

2 Chairman's Announcements

To receive any announcements through the Chair.

3 Minutes of the Previous Meeting (*Pages 1 - 4*)

To confirm and sign the minutes of the Audit Committee meeting held on 18 December 2013.

4 Members' Interests

To receive any declarations of pecuniary or non-pecuniary interests or dispensations granted by the Standards Committee.

5 Public Participation and Committee Members' Questions

The Council welcomes contributions from members of the public.

Statements

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named on the front of the agenda for any further clarification.

Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution. Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of the agenda (acting on behalf of the Director of Resources) no later than 5pm on Tuesday 4 March. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior

to the meeting and made available at the meeting and on the Council's website.

6 Scrutiny Management Committee Request

To respond to a request by the Overview and Scrutiny Management Committee in relation to their recommendations from their 7 January 2014 meeting:

“The Audit Committee should arrange for a full audit of the Highways and Streetscene contract as soon as possible, the outcome of which should be reported to the O & S Management Committee”.

7 Internal Audit 2013/14 March Update Report (Pages 5 - 34)

The progress report, presented by Michael Hudson (Associate Director – Finance), is to provide the Committee with an update on the performance of the Internal Audit (IA) Section.

Appendices:

A – IA Third Progress Report 2013/14

B – IA detailed Audit Plan and monitoring statement 2013/14

C – Significant Corporate Risks

D – Summary of audits deemed 'Partial / No' assurance

E - Recommendations Not Accepted / Outstanding

8 Internal Audit Plan 2014/15 (Pages 35 - 52)

The Internal Audit Plan is to be presented to the Committee by Michael Hudson (Associate Director – Finance). Appendices are attached as follows:

A – Internal Audit Annual Plan Report 2014/15

B – Internal Audit Plan 2014/15

C – Internal Audit Charter

9 KPMG - Certification of grants and returns (Pages 53 - 60)

Certification of grants and returns to be presented to the Committee.

10 KPMG - Protecting the Public Purse Fraud Briefing (Pages 61 - 78)

The Protecting the Public Purse Fraud Briefing is to be presented to the Committee.

11 KPMG - External Audit Plan (Pages 79 - 106)

The External Audit Plan is to be presented to the Committee.

12 Accounting Policies (Pages 107 - 122)

Chief Accountant, Matthew Tiller, Wiltshire Council, will present the Council's Accounting Policies.

13 Forward Work Programme

To note the Forward Work Programme

14 Date of next meeting

To note that the next regular meeting of the Committee will be held on 29 April 2014.

15 Urgent Items

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed