

Draft Minutes of the Final Accounts & Audit Committee Meeting held on Monday 7 April 2008 in Committee Rooms A B and C, Monkton Park, Chippenham at 6.00 pm.

Present:

Councillor SG Parker (Chairman)

Councillors VH Greenman, JL Hall, A Pier, J Scragg and RL Tonge

Officers Present:

P Barnett (ICT Head of Service), J Densham (Democratic Services Assistant), S McGregor (Section 151 Officer) and M Todd (Senior Policy and Democratic Services Officer)

Others Present:

Brian Bethell (District Auditor)

FA58. Apologies for Absence

Apologies for absence were received from Cllr R Cinnamond.

FA59. Membership of the Final Accounts & Audit Committee

There were no changes to the membership of the Committee.

FA60. Public Question Time/Receipt of Petitions

There were no public questions or petitions received.

FA61. Chairman's Announcements

The Chairman announced that Report No 8 Auditor's Report on Council Run Leisure Centres would now be considered as an exempt item and would be dealt with in the confidential section of the meeting.

FA62. Minutes

The Minutes of the meeting of the Final Accounts and Audit Committee held on Monday, 28th January 2008 were considered.

Resolved that the minutes of the meeting of the Final Accounts and Audit Committee held on 28th January 2008 be approved and signed as a correct record.

FA63. Declarations of Interest

There were no declarations of interest.



FA64. Data Security

Consideration was given to Report No. 7, circulated with the Agenda, which presented a review of the security of sensitive data sent outside of the Council.

It was noted that

- The report focussed on two main areas identified as high risk: electronic media containing personal data that would allow individuals to be identified, and the destinations of bulk data.
- The DWP would be introducing the Government Gateway next year to electronically transfer data. In the meantime it had introduced various methods of encryption to protect data should it be lost in transit.
- There was a policy that all staff involved with such data should sign a security statement.

Resolved that the report, risk assessment and associated actions/control measures be endorsed.

FA65. Annual Audit and Inspection Letter

Consideration was given to Report No. 9, circulated on 1 April 2008, which presented the Audit Commission's Annual Audit and Inspection Letter for 2008.

It was noted that

- 2007 had been a difficult year for improvements given the internal re-organisation and Wiltshire's bid for Unitary status.
- Mixed performance was indicated; however, where the focus on improvement had been narrowed to key areas successes have been observed.
- The District Auditor clarified the key features of both Use of Resources and Direction of Travel.
- Any further improvements have to be considered in terms of cost versus the longevity of the Council.

Resolved that the Annual Audit and Inspection Letter be noted.

FA66. Annual Governance Update – Delivery of Good Governance in Local Government

Consideration was given to Report No. 10, circulated with the Agenda, which summarised the revised Local Code of Corporate Governance which the Council had adopted, as approved by the Executive on the 13 March 2008.

It was noted that

- The Chief Executive has submitted a report to the Executive on Good Governance which has been approved.

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- To ensure the delivery and demonstration of Good Governance, the Chief Executive has delegated the responsibility to the Head of Finance & Resources.
- It was noted that whilst the Council has been complying with Good Governance, it has not always been possible to demonstrate it. This is being addressed and updates will be provided to Final Audit and Accounts Committee.

Resolved that

1 The report by the Chief Executive in respect of delivering good governance in local government be noted.

2 The new Governance report that will encompass the Statement of Assurance on governance and the Statement of Internal Control previously produced be noted.

FA67. Internal Audit Progress Report

Consideration was given to Report No. 11, circulated with the Agenda, which updated the Committee on progress against the 2007/08 Internal Audit Plan.

It was noted that

- The Internal Auditor Nigel Ford has been given unfettered access in the execution of his duties.
- Most internal audits are complete while those remaining will be conducted in a workshop style.
- The discrepancy between Budgeted Audit Days and Actual Audit Days was explained as a decision to use a 'light touch' audit style to cover a greater area of Council activity.

Resolved that the update be noted.

FA68. Accounting Policies

Consideration was given to Report No. 12, circulated with the Agenda, which sought approval of accounting policies for the financial year 2007/08.

It was noted that

- Accounting policies remain the same as last year aside from any changes made by CIPFA.
- The S151 Officer requested some discretion regarding the raising of capitalisation thresholds as already agreed by the District Auditor.

Resolved that the policies set out in the Annexe to the report be approved for the financial year 2007/08.

Recommended that the Executive delegate authority to the Section 151 Officer to make accounting policies subject to any financial implication arising from a change of policy, being considered first by the Final Accounts and Audit Committee.

FA69. Work Programme for 2008/09

Consideration was given to Report No. 13, circulated with the Agenda, which set out a work programme for 2008/09 for the Final Accounts and Audit Committee.

Resolved that the work programme for 2008/09 as set out in the Appendix, which was attached to the Agenda be agreed.

FA70. 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 item of business involves 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 No 8 – Auditor’s Report on Council Run Leisure Centres	Paragraph 3 – information relating to the financial or business affairs of any particular person (including the authority holding that information)
Agenda Item 15 – Strategic Risk Register	Paragraph 3 – see above
Agenda Item 16 – Action Plan arising from Treasury Management Audit	Paragraph 3 – see above

FA71. Auditor’s Report on Council Run Leisure Centres

Consideration was given to Report No. 8, circulated on 4 April 2008, which considered the Auditor’s report on Council run leisure centres.

It was noted that

- The Audit Commission report existed as a follow-up to the Council's original request for comment on the collapse of North Wiltshire Leisure Ltd.

Resolved that

1 The report into North Wiltshire District Council's Leisure Services be noted.

2 The recommendations be agreed as set out on page 11 section 1 & 2, with the exclusion of the second and third bullet points.

3 Wiltshire County Council be advised of the recommendations in section 3 relating to the future plan for managing leisure services across the County.

4 The recommendations set out in section 2, bullet points 2 & 3 are not agreed as these are community run facilities that are not subsidised by the Council and are run as individual bodies in their own right without any Council control or direct involvement.

5 The Council ensures that any grant funding it considers for the community run facilities is conditional on the operators having in place appropriate procedures and policies the Council deems necessary including those set out in paragraph 23.

FA72. Strategic Risk Register

Consideration was given to Report No. 15, circulated with the Agenda, which provided an updated Strategic Risk Register which had been updated following the approval of the Transitional Corporate Plan for 2008/09 and a Management Team risk assessment workshop.

It was noted that a revised appendix showing updated information would be circulated.

Resolved that the Committee note the report and Strategic Risk Register be noted.

FA73. Internal Audit Report – Update on Treasury Management Audit

Consideration was given to Report No. 16, circulated with the Agenda, which updated management actions arising from the Internal Audit Report on Treasury Management, which received a limited level of assurance when issued in November.

It was noted that

- A Chief Accountant had been employed to tighten controls.
- Greater segregation of roles had reduced risks.

Resolved that

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- 1 The updated management actions be noted.
- 2 The closure of this audit report be approved

The meeting closed at 7.25pm.

There were no members of the public present.