

Draft Minutes of the Final Accounts & Audit Committee Meeting held on Monday 30 June 2008 in Committee Rooms A B and C, Monkton Park, Chippenham at 6.00pm.

Present:

Councillor SG Parker (Chairman)
Councillors VH Greenman, JL Hall, J Scragg and RL Tonge

Officers Present:

J Densham (Democratic Services Assistant), N Hatton (Chief Financial Accountant), S McGregor (Section 151 Officer) and G Wilkie (Performance Management Officer)

Others Present:

P Brown (Audit Commission)

FA03. Apologies for Absence

Apologies for absence were received from Councillor Hutton and Melanie Watson (Relationship Manager, Audit Commission).

FA04. Membership of the Final Accounts & Audit Committee

There were no changes to the membership of the Committee.

FA05. Public Question Time/Receipt of Petitions

There were no public questions or petitions received.

FA06 Chairman's Announcements

There were no Chairman's announcements.

FA07. Minutes

The Minutes of the meetings of the Final Accounts and Audit Committee held on 7 April 2008 and 20 May 2008 were considered.

A question had been raised by the Overview and Scrutiny Committee as to why the Final Accounts and Audit Committee took the decision on 7 April 2008 to pass the Audit Commission's report on Leisure Services given that the report raised what appear to be serious questions that require a response.

Resolved that

- 1 The minutes of the meetings of the Final Accounts and Audit Committee held on 7 April 2008 and 20 May 2008 be approved and signed as a correct record; and
- 2 The Head of Finance and Resources to work with the Frontline Services Workstream Manager to respond to the Overview and Scrutiny Committee on this issue.

FA08. Declarations of Interest

There were no declarations of interest.

FA09. Statement of Accounts 2007/08

Consideration was given to Report No. 7, circulated with the Agenda, which considered the Statement of Accounts for 2007/08.

Items discussed included:

- there appeared to be a significant increase in the creditors' figure however, this was explained as being a result of the pooling arrangements with Government for the payment of business rates and also receipts-in-advance, particularly the Ministry of Defence council taxes that were paid at the end of the previous financial year for the current year; and
- monies saved by not going ahead with a previous plan to upgrade the accounts system has now been ploughed into data-cleansing and training on the existing system to ensure a workable package until Vesting Day. The next year's accounts will be completed by the new Wiltshire Council.

Resolved that

- 1 The revised General Fund balance be noted; and
- 2 The Statement of Accounts be adopted.

FA10. Internal Audit Progress Report

Consideration was given to Report No. 8, circulated with the Agenda, which updated the Final Accounts and Audit Committee on progress against the 2008/2009 Internal Audit Plan.

Items discussed included:

- it was considered that a regular structural survey of the Monkton Park offices should be performed given that the building will ultimately be owned by the council.

Resolved that

- 1 The update is noted; and

- 2 The Chief Financial Accountant to report to the Committee on the Structural Survey question.

FA11. Audit and Inspection Plan 2008/09

Consideration was given to Report No. 9, circulated with the Agenda, which presented the Committee the Audit and Inspection Plan for 2008/09; also to inform the Committee of the Code of Audit Practice and the Statement of Responsibilities of auditors and audited bodies.

Items discussed included:

- that this would be the last audit inspection for North Wiltshire District Council and that much of the work will be carried out after 31 March 2009;
- the reduction in the cost of certification of claims had been due to a new system of housing benefit claim processing which had made the inspection easier;
- that maintaining staffing levels and internal controls were key risks in the remaining months;
- the Audit Commission will liaise with Wiltshire Council auditors to finalise the last set of accounts;
- a single final balance, accounting for all remaining debtor (including long term) and creditor amounts, will be transferred to the new council; a run-down strategy is in place including writing-off bad debt and a procurement ban will be in place from 31 December 2008;
- there is already a greater degree of parity between the districts in preparation for this move; and
- internal audit will continue to inspect service delivery in the remaining months.

Resolved that

- 1 The Audit and Inspection Plan for 2008/09 be accepted; and
- 2 The Code of Audit Practice and the Statement of Responsibilities of auditors and audited bodies be noted.

FA12. Housing Service Audit Report

Consideration was given to Report No. 10, circulated with the Agenda, which provided an update on the audit report for the housing function.

Items discussed included:

- it was noted that the report should have been more accurately entitled 'advice and assistance' report rather than an audit report;

- the concerns raised by the report were considered and it was agreed to adopt the recommendation R1 which has been included in the Environmental Health work plan; and
- there is a need to harmonise housing policies across the county.

Resolved that the report and recommendations be noted.

FA13. Risk Management Update

Consideration was given to Report No. 11, circulated with the Agenda, which provided an update on developments in risk assessment and provided a suggested way forward in implementing the recently approved Risk Management Strategy under the new Council structure.

Items discussed included:

- consideration was given to the increasing likelihood of risk to the capital programme control; and
- risk should continue to be carefully monitored at this time of diminishing resources.

The Chair congratulated Graham Wilkie on his appointment at Bristol City Council and thanked him for the contribution he has made to the Committee's work.

Resolved that

- 1 The report and Strategic Risk Register be noted; and
- 2 A recommendation from officers on how risk to be managed over the coming months as it becomes more critical given the departure of the Performance Management Officer.

The meeting closed at 7.15pm.

There were 0 members of the public present.