



FINAL ACCOUNTS AND AUDIT COMMITTEE

MINUTES of a MEETING of the FINAL ACCOUNTS AND AUDIT COMMITTEE held at COUNTY HALL, TROWBRIDGE on FRIDAY 29 SEPTEMBER 2006.

PRESENT:

Mrs JA Scott (Chairman), Mr JR Henning, Mr JP Johnson, Mr JB Osborn, Mr RT Rogers, Mrs JH Seager, Mrs B Wayman and Mr RS While.

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19. **Apologies for Absence** Apologies for absence were received from Mr PCB Coleman, Mr A Davis, Mr A Molland and Mr KC Wren.

20. **Minutes of Previous Meeting**

Resolved: To confirm and sign the minutes of the meeting held on 29 June 2006 subject to the inclusion of Mrs JH Seager in the list of members present at the meeting.

21. **Risk Management Update** The Committee considered a report by the Acting County Treasurer. The report informed members of developments and progress regarding the County Council's risk management arrangements, including the management of strategic risks, and their integration with the monitoring of the Corporate Plan.

Members were pleased to note that the matrix had been updated to better reflect responsibilities and the distinction between control measures in place and mitigation.

The Committee requested that the following amendments should be made to the risk management matrix:

- Failure to manage the overall budget for children's care placements – add Director, Department for Children and Education.
- Failure to safeguard against significant injury/death of pupils/young persons – add Nancy Bryant. The wording should also be clarified to explain the responsibilities of individual schools and their governors in respect of this risk.

- Failure to achieve landfill reduction targets for waste – delete Fleur de Rhe Philipe and insert Toby Sturgis.

Resolved:

- (1) *To note current developments and progress in the County Council's risk management arrangements, specifically:*
 - (i) *the management of strategic risks, as outlined in the Appendix to the report and their integration with the monitoring of the Corporate Plan.*
 - (ii) *the updating of the Risk Management Strategy.*
- (2) *To ask officers to update the matrix to reflect the comments made by the Committee and to circulate the updated version as an appendix to these minutes.*
- (3) *To receive a further report on progress to the next meeting of the Committee, including an updated strategic risks matrix, and the revised Risk Management Strategy.*

22. **Internal Audit Progress Report 2006/07** The Committee considered a report by the Acting County Treasurer. The report presented the Internal Audit Progress Report 2006/07 and outlined the progress to date, the anticipated achievements for the rest of the year and the issues that had been highlighted.

Members commented and asked questions regarding the following matters:

- Audit targets and identification of tasks
- Performance measurement
- Review of the implementation of recommendations
- Audit of HR and payroll processes in the Department for Children and Education
- Benchmarking figures
- The efficiency and competitiveness of the internal audit service

The Acting County Treasurer agreed to investigate whether all Local Authorities meet the cost of school audits from the LEA central budget rather than from school delegated budgets.

Resolved:

- (1) *To note the content of the Internal Audit Progress Report for 2006/07.*
- (2) *To receive a report at a future meeting of the Committee setting out the response to the findings of the Audit on the HR and*

payroll processes within the Department for Children and Education.

- (3) *To receive a report at the next meeting of the Committee giving further information regarding the benchmarking figures for Internal Audit.*

23. **Annual Governance Report Audit 2005/06** The Committee considered a report by the Acting County Treasurer. A full copy of the Auditor's Annual Governance Report Audit 2005/06, which included his opinion on the statement of accounts, use of resources, performance data quality and the work of the internal audit section, was attached.

Mr Brian Bethall and Mr Peter Barber from the Audit Commission attended the meeting to present the report and to answer questions on the Audit report. They thanked County Council staff for their co-operation during the audit and commented that overall the report represented a very positive outcome for the County Council. Findings had shown that the use of resources was good and that there were no significant issues to draw to the Council's attention. The Auditors had made recommendations relating to data quality and internal audit.

Resolved:

- (1) *To note the report and to ask officers to agree responses to the recommendations of his report with the Auditor and report progress back to the Committee.*
- (2) *To thank County Council staff for the work done in achieving such a positive outcome in the report.*

24. **Governance and Reporting Arrangements** The Committee considered a report by the Monitoring Officer. The report set out proposals for new governance and reporting arrangements for the Council.

Resolved:

- (1) *To adopt the governance and reporting arrangements, attached as an Appendix to the report, on behalf of the authority.*
- (2) *To ask the Monitoring Officer to include the arrangements in the protocols attached to Wiltshire County Council's Constitution.*
- (3) *To ask the Corporate Standards Manager to review the arrangements after they have been in operation for six months and bring a report back to the Committee.*
- (4) *To circulate a copy of the governance and reporting arrangements to all members of the Council.*

25. **Statement on Internal Control in Local Government 2005/06** The Committee considered a report by the Monitoring Officer. The report asked members to approve the final version of the Statement on Internal Control.

Resolved: To approve the final version of the Statement on Internal Control 2005/06 as set out in Appendix 1 of the report for publication with the Statement of Accounts.

26. **Statement of Accounts 2005/06** The Committee considered a report by the Acting County Treasurer. The report set out the annual Statement of Accounts for final approval.

The Chairman thanked staff for the timely production of the Statement of Accounts this year. Members noted the changes that had been made since the last meeting as set out in paragraphs 6-10 of the report.

Resolved:

- (1) To approve the amendments made to the Statement of Accounts during the audit process.*
- (2) To approve the letter of representation and to authorise the Chairman to sign this on behalf of the Committee.*

(Duration of meeting: 10.30am-11.40am)

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