



## FINAL ACCOUNTS AND AUDIT COMMITTEE

MINUTES of a MEETING of the FINAL ACCOUNTS AND AUDIT  
COMMITTEE held at COUNTY HALL, TROWBRIDGE on THURSDAY 14  
DECEMBER 2006.

### PRESENT:

Mrs JA Scott (Chairman), Mrs NS Bryant, Mr JR Henning, Mr JP Johnson, Mr  
A Molland, Mr RS While and Mr KC Wren.

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27. **Apologies for Absence** Apologies for absence were received from Mr  
PCB Coleman.

28. **Minutes of Previous Meeting**

**Resolved: To confirm and sign the minutes of the meeting held  
on 29 September 2006.**

29. **Welcome** The Chairman welcomed Mr Peter Smith from the Audit  
Commission who was attending the meeting as an observer.

30. **Risk Management Update** The Committee considered a report by the  
Acting County Treasurer. The report informed members of  
developments and progress with regard to the County Council's risk  
management arrangements, with particular reference to the  
management of strategic risks, and the updating of the County  
Council's risk management strategy.

Members noted that it was important to ensure that risk management  
formed an integral part of the Council's forward planning mechanism.

### **Resolved:**

(1) **To note the current developments and progress in the  
County Council's risk management arrangements,  
specifically:**

(a) **The management of strategic risks, as outlined in the  
Appendix to the report.**

**(b) The updating of the risk management strategy.**

- (2) To note that a further report on progress will be presented to the next meeting of the Committee, including an updated strategic risks matrix, and the revised risk management strategy.**
- (3) To request that the following items be included in the risk management matrix:**
- **Local Government Reorganisation**
  - **Lyons Review**
  - **Varney Report**
  - **Barber Report re strategic planning**
  - **Comprehensive Spending Round**
  - **The outbreak of a pandemic such as bird flu**

- 31. Internal Audit Benchmarking 2006-07** The Committee considered a report by the Acting County Treasurer. The report presented benchmarking information for Internal Audit and drew attention to the position of Internal Audit in relation to English counties as a whole, and to a smaller group of counties with similar characteristics.

Members noted that Internal Audit within Wiltshire provided a high level of productivity at relatively low cost. Work was now more focused on specific risk areas and staff were more selective about how their time was spent.

**Resolved: To note:**

- (1) The benchmarking information for Internal Audit, and its position relative to the other English counties, specifically:**

- **That Internal Audit has relatively lower than average costs and high productive days.**
- **That over the past several years Internal Audit's costs have reduced in comparison to the national average.**

- (2) That updated benchmarking information will be presented to future meetings as it becomes available.**

- 32. Statement on Internal Control – Review Process for 2006/07** The Committee considered a report by the Acting County Treasurer. Members were asked to agree the process for reviewing the effectiveness of the Council's internal control system in preparation for the Statement on Internal Control (SIC) for 2006/07.

**Resolved: To agree the process for review as outlined in paragraphs 5-7 of the report and to note that a progress report will be brought to the next meeting of the Committee in March.**

33. **Progress on Audit Recommendations** The Committee considered a report by the Acting County Treasurer. The report provided an update on the recommendations made by the external auditor in his Annual Governance Report Audit 2005/06.

Members agreed that it would be helpful if the Action Plan could be cross referenced with the Use of Resources report which would also be considered by the Committee in the near future. It was also suggested that the original governance report audit should be circulated to members at the next meeting for future reference.

**Resolved: To note the responses to the external auditor's recommendations.**

(Duration of meeting: 2.30pm-3.20pm)

The Officer who has produced these minutes is Marie Todd, Democratic & Members' Services, direct line (01225) 713011 or e-mail [marietodd@wiltshire.gov.uk](mailto:marietodd@wiltshire.gov.uk)

Press enquiries to Communications, direct line (01225) 713114/713115.