



FINAL ACCOUNTS AND AUDIT COMMITTEE

MINUTES of a MEETING of the FINAL ACCOUNTS AND AUDIT COMMITTEE held at COUNTY HALL, TROWBRIDGE on TUESDAY 30 SEPTEMBER 2008.

PRESENT:

Mr JP Johnson (Vice-Chairman), Mrs NS Bryant, Mr PCB Coleman, Mr A Davis, Mr P Fuller, Mrs EM Hannaford-Dobson, Mr JR Henning, Mr C Newbury, Mr JB Osborn, Mrs JH Seager and Mr RS While.

Mr WR Moss also attended the meeting.

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28. **Apologies and Membership of Committee** An apology for absence was received from Mrs JA Scott.

29. **Minutes of Previous Meeting**

Resolved: To confirm and sign the minutes of the meeting held on 30 June 2008.

30. **Risk Management Update** The Committee considered a report by the Corporate Director Resources on the developments and progress with regard to the County Council's risk management arrangements.

During discussion, Members suggested that a Property Strategy for the new Council should be drawn up for consideration by this Committee fairly shortly.

Resolved:

- (1) To note the current key risk areas in the County Council's risk management arrangements, in particular:-
- Councillors' roles and responsibilities in embedding risk management.

- The ongoing work of the Corporate Risk Management Group.
- Areas of risk being risk managed.
- Progress in improving the link between the management of resources, performance and risk, and the strengthening of risk management arrangements in general.

(2) To note that the next Risk Management Update would be made to this Committee in March 2009.

31. **Internal Audit Progress Report 2008-09** The Committee considered a report by the Chief Financial Officer. The report presented the Internal Audit Progress Report 2008-09 and outlined the progress and the current issues arising in relation to audit work to date.

It was noted that historically, a representative from Internal Audit always attended the opening of tenders. However, it was considered that this was no longer necessary but that Internal Audit should periodically check that the correct procedures were being followed.

Resolved: To note the content of the Internal Audit Progress Report 2008-09 and, specifically:-

- That at 31 August 2008, progress through the first half of the year had run according to plan, and therefore given the current staffing resources, the final outturn for the year was expected to be in line with the plan in terms of overall productive days delivered.
- The summary of current significant issues in relation to audit work carried out to date, with particular reference to the work in connection with the One Council Programme.

32. **Internal Audit of Child Protection Arrangements** Consideration was given to a report by the Chief Financial Officer which provided an update on the current position regarding the issues arising from recent audits of child protection arrangements.

Resolved: To note:-

- (a) that controls introduced by senior management were now working effectively and that evidence and record keeping for child protection cases had continued to improve as a result and were now of a good overall standard.
- (b) that Internal Audit would continue to carry out regular reviews of the operation of Child Protection arrangements, in view of their importance.

33. **Annual Governance Report Audit 2007-08** The Committee considered a report by the Chief Financial Officer. A full copy of the Annual Governance Report Audit 2007/08 prepared by Auditors, KPMG, was attached, which covered

the key areas of Financial Accounts, Systems of Internal Control, Accounting practices and Use of Resources.

Mr Chris Wilson, Mr Darren Gilbert and Ms Tara Van Sloots from KPMG attended the meeting to present the report and to answer questions. They explained the independent auditors' report, as set out in Appendix 2 of their report and also their recommendations which were set out in Appendix 4.

In answer to a question about the Pension Fund Audit, Members were informed that a separate report would be presented to the Wiltshire Pension Fund Committee.

Resolved: To note the report and to ask officers to agree responses to the recommendations contained in the report with the Auditor.

34. **Statement of Accounts** The Committee considered a report by the Chief Financial Officer which set out the annual Statement of Accounts for final approval.

It was noted that KPMG had completed the audit of the accounts and associated working papers and had suggested a small number of amendments, which were set out in the report, none of which had changed the results for the year.

Resolved:

- (a) To approve the amendments made to the Statement of Accounts for the year ended 31 March 2008, during the audit process.
 - (b) To approve the letter of representation and to authorise the Chairman to sign the letter on behalf of the Committee.
35. **Annual Governance Statement 2007-08** The Committee considered a report by the Deputy Monitoring Officer which requested approval to the Annual Governance Statement 2007-08 (AGS) for publication with the Statement of Accounts.

The Deputy Monitoring Officer reminded Members that the draft AGS had been approved at the last meeting of this Committee, subject to consideration by Cabinet, Standards Committee and any further matters arising from ongoing review work by the Assurance Group, comprising the Deputy Monitoring Officer, Corporate Standards Manager, Chief Internal Auditor and Chief Financial Officer. It was noted that although Cabinet had approved the draft AGS without comments, Standards Committee had made a few minor amendments regarding membership of the Standards Committee at paragraph 21 and the key areas of work of the Standards Committee at paragraph 54 of the draft AGS which were explained to the Committee.

Resolved: To approve the Annual Governance Statement 2007-08, as set out in the Appendix to these minutes, for publication with the Statement of Accounts.

36. **Progress Report September 2008** Consideration was given to a report by KPMG which detailed a summary of audit progress made since the last meeting.

Members were reminded that the Audit Plan for 2008/09 was agreed at the last meeting of this Committee and that the major project would be a review of the Council's reorganisation arrangements, part of this being the Business Management Programme. This review would be undertaken in two phases, the first of which had commenced in September 2008. It was suggested that a risk assessment of Local Area Agreements should be made.

Resolved: To note the contents of the report.

37. **Committee's Work Programme** The Committee was invited to review its Work Programme for 2008/09.

Resolved: To approve the Committee's Work Programme as circulated.

38. **Date of Next Meeting** Members were reminded that the next meeting of this Committee was due to be held on Wednesday 17 December 2008 starting at 10.00am. However, the Regulatory Committee generally met on the third Wednesday of each month and a meeting of that Committee was scheduled to be held on 17 December starting at 10.30am.

Resolved: To hold the next meeting of this Committee on Monday 15 December 2008, starting at 10.00am.

(Duration of meeting: 11.00am – 12.15pm)

The Officer who has produced these minutes is Roger Bishton, Democratic & Members' Services, direct line (01225) 713035 or e-mail rogerbishton@wiltshire.gov.uk

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