

REPORT TO THE Final Accounts and Audit Committee

Report No. 14

Date of Meeting	28/06/2007
Title of Report	Awareness raising sessions
Link to Corporate Priorities	No links to corporate priorities, however links to corporate aims: 2. To ensure high quality, cost effective services. 4. To safeguard and enhance the assets and resources of North Wiltshire and the wider community.
Public Report	Yes

Summary of Report

To suggest possible topics for awareness raising sessions for the Final Accounts and Audit Committee, and invite Member comments.

Officer Recommendations

That the suggestions contained in the report be discussed.

Other than those implications agreed with the relevant Officers and referred to below, there are no other implications associated with this report.

Financial Implications	Legal Implications	Community & Environmental Implications	Human Resources Implications	Equality & Diversity Implications
NONE	NONE	NONE	NONE	NONE

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1. Introduction

- 1.1 The Final Accounts and Audit Committee has a wide remit, which covers key areas of the Council's Governance framework. Amongst these are External and Internal Audit, Data Quality, Risk Management, Anti-fraud and Anti-Corruption and consideration of the Council's Financial Statements and Accounting Policies
- 1.2 Effective challenge by the Final Accounts and Audit Committee of the systems, policies and procedures linked to the topics identified above are essential if the Council is to improve its Internal Control scores under the Use of Resources assessment.

2. Options and Options Appraisal

- 2.1 Option 1: Suggested awareness topics be approved.
- 2.2 Option 2: Additional areas of work to be addressed and communicated to relevant staff.

3. Background Information

- 3.1 As part of an exercise conducted to review the Final Accounts and Audit Committee against Best Practice, it was identified that a number of awareness sessions, to be run for Members by Officers, would be of value.
- 3.2 Discussions with neighbouring authorities indicated that an effective way to deliver these sessions would be brief sessions prior to scheduled committee meetings aimed mainly at members of the committee, but open to all Members who might wish to attend.

4. Awareness session topics

- 4.1 Following discussions with Officers, three main areas have been identified where it is felt that Officers could provide useful information.
- 4.2 The first of these is loosely termed "Corporate Governance". This would focus on the role and responsibility of External Audit including the CPA process and Use of Resources, the role of Internal Audit and finally key policies and strategies such as Anti-Fraud and Whistle blowing. Depending on the timing of this session it may be possible to ask a representative from the Audit Commission to present the section on External Audit.
- 4.3 The second major area would be around Risk Management and Data Quality. Risk Management underpins all aspects of Corporate Governance, and Data Quality and its links with the wider Performance Framework at the Council allow the organisation to ensure the information it presents is accurate and useful.
- 4.4 The third major area which would be of benefit is around the activities of the Finance Service, preparation of the Council's Financial Statements and accounting policies, budget monitoring and financial planning.
- 4.5 The intention would be to provide high level, summary information as an initial exercise with a programme of additional or more detailed work to support these in the future.

5. Implications

5.1 None.

Risk Analysis

6.1 As outlined above, effective challenge from the Final accounts and Audit Committee is vital to achieving improved CPA scores for the Council.

Appendices:	None
Background Documents Used in the Preparation of this Report:	None

Previous Decisions Connected with this Report

Report	Committee & Date	Minute Reference
Audit Committee Self assessment checklist	Final Accounts and Audit Committee	FA51