

**THESE MINUTES WILL BE PRESENTED TO THE NEXT AUDIT COMMITTEE ON
28 SEPTEMBER 2006 FOR APPROVAL AS A CORRECT RECORD.**

West Wiltshire District Council

Minutes

Minutes of the: **Audit Committee**

Held on: **Thursday 29 June 2006**

Held at: **Council Offices, Bradley Road, Trowbridge**

Present:

Councillors: Hames (Chairman), Burnan, Manasseh, Mounde, Rosier

Also in attendance: Cllr Carbin (part)

Officers: Chief Executive (AP), Head of Finance (IJ), Management Accountant (SH), Assistant Management Accountant (AB), Audit Commission Representatives (CH and MW), Member Support Officer (PS)

4. Apologies and membership of the Committee

Apologies for absence were received from Cllrs, Bower, Brice and Viles.

5. Declarations of Interest

There were no declarations of interest.

6. Announcements from the Chairman

Training

The Chairman said he was pleased at all the feedback he had received by e-mail regarding future training.

Training on prudential borrowing would be arranged at a later date.

Training for this session had been arranged for 6pm and all future training sessions would be at the same time.

7. Minutes

The minutes of the last meeting held on 10 May 2006 were approved as a correct record and signed by the Chairman.

8. The role of the Audit Committee

The Chairman drew Members attention to the Chartered Institute of Public Finance and Accountancy (CIPFA) guidelines on Audit Committees, and said that it was his intention to formalise a short document based on this guidance. This document would form a Memorandum of Understanding that would enable the committee to operate on an agreed basis.

It was felt that the Constitution left the role of the Audit Committee open and that clarification between the CIPFA guidelines and the Constitution was needed.

It was also suggested that a member of the Standards Committee be co-opted to assist the Audit Committee in its deliberations.

RESOLVED:

- **To authorise the Chairman, in liaison with Officers, to draft a formalisation of the content of the CIPFA guidelines which would form a Memorandum of Understanding. This would be circulated to the Chief Executive, the Leader and other key roles. Said Memorandum of Understanding should include direct reference to the Audit Committee in the Constitution.**
- **The Chairman should commence discussion with the Standards Committee to see if there is a suitable non-voting role to be played by a member of the Standards Committee on the Audit Committee. The Chairman to report back at the next meeting.**
- **That the report be approved for Plain English**

9. Statement on Internal Control

The Head of Finance introduced the Statement of Internal Control, which requires annual approval.

Concern was raised that this report should be monitored by the Committee throughout the year rather than just considered as a year-end review.

The Chairman asked that in future an item be placed on the agenda to monitor how progress on the actions was being made.

RESOLVED:

That the Statement of Internal Control be approved, and that the Committee was satisfied with the accuracy of the report.

That at a halfway point in the following financial year there should be an item on the agenda to review progress being made.

10. Reports from the Audit Commission

(a) Regularity Report 2004/2005

This report reviewed the financial aspects of corporate governance arrangements.

(b) Annual Audit and Inspection letter 2004/2005

This set out actions that needed to be carried out by the Council. It focused on two main issues: Use of Resources and Direction of Travel.

(c) Annual Audit and Inspection Plan 2006/2007

This set out the programme of work for the Council for the coming year.

RESOLVED:

That the following documents be noted:

- **The Regularity Report 2004/2005**
- **The Annual Audit and Inspection Letter 2004/2005**
- **The Annual Audit and Inspection Plan 2004/2005**

11. Anti Fraud and Corruption Strategy update and Whistle Blowing Policy

The Head of Finance introduced the Anti Fraud and Corruption Strategy update, which had been updated to include best practice. There were no significant changes to the strategy but future work was required to review the Housing Benefit Fraud Strategy. Comments were invited from Members on both these items. The Strategy was supported by the Housing Benefit Fraud Strategy and the Council's Whistle Blowing Policy.

RESOLVED:

- **That the Anti Fraud and Corruption Strategy be approved.**

That prior to Cabinet being asked to adopt this updated strategy, it considered the role of the Local Joint Consultative Committee and the Standards Committee.

That Cabinet also be asked to consider how clarity could be provided to Members, Officers and employees in relation to the single process for the public in their involvement in this strategy.

12. Statement of Accounts 2005/2006

The Head of Finance presented the Statement of Accounts for 2005-2006, which had to be approved by 30 June. The Management Accountant gave a power point presentation on the accounts, how they had been prepared, the information contained within them and highlighted the key issues. After robust challenges to the accounts during the Committee's deliberations it was

RESOLVED:

(a) That the Statement of Accounts for the financial year ended 31 March 2005 be approved (subject to audit).

(b) That the Accounts of the Westbury Pool and the King George's Field, Warminster charities for the financial year ended 31 March 2006 be approved (subject to audit).

13. Financial Monitoring as at 31 May 2006

The Head of Finance presented the financial monitoring report for 2006-2007. It was agreed that no intervention was required by the Committee at this time and it was therefore

RESOLVED:

That the Committee notes the current financial position and the likely out-turn.

14. Forward Work plan

The Committee considered its initial Forward Work Plan and it was decided that the following items be added:

Housing Benefit Fraud Strategy – 28 September.

Statement of Internal Control – monitor progress - 14 December.

RESOLVED:

That the Committee's initial Forward Work Plan be approved.

15. Date of Next Meeting

The next meeting was scheduled to take place on 28 September 2006

(7.06pm – 9.05pm)

These minutes were prepared by Pam Sidgwick, Member Support Officer
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