

West Wiltshire District Council

Minutes

Minutes of the: **Audit Committee**

Held on: **Monday 19 March 2007**

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

Present:

Councillors: Hames (Chairman), Bower, Brice, Manasseh, Ridout and Rosier

Also in attendance:

Officers: Head of Finance (IJ), Management Accountant (SH), Financial Accountant (AB), Internal Auditor (NH), Member Support Officer (PS)

1. Apologies and Membership of the Committee

Apologies for absence were received from Cllr Mounde.

2. Declarations of Interest

Agenda Item	Councillor	Reason
Item 7a – Internal Audit Reports – Access to Recreation	Brice	Wife is employed by DC Leisure

3. Announcements from the Chairman

There will be a training session at the meeting in June 2007.

4. Minutes

The minutes of the last meeting held on 14 December 2006 were approved as a correct record and signed by the Chairman.

5. Corporate Governance

The Head of Finance presented the report and explained that it is a requirement for all Council's to have a Local Code of Corporate Governance. The existing local code has been brought up to date in terms of organisation structure and roles. However, it has not been updated for the new constitution, service risk analysis, detailed supporting work on governance arrangements or reviewed by the risk management group, corporate management team and audit committee. This work will be carried out and it would be brought back to the committee for consideration in June 2007

RESOLVED:

That Audit Committee:

Noted the update and prepares for a detailed review of the code at the June 2007 meeting.

6. Internal Audit Reports

Neil Hankinson of KPMG, the Council's Internal Auditors, introduced the Internal Audit Reports.

a) Access to Recreation

The Council had robust arrangements in place in respect of each of the areas covered by the terms of reference for the review. Five key objectives were examined and identified as issues that could impact on the Council's ability to achieve its aims in respect of the provision of leisure and recreational opportunities across the district. The Council was aware of these and had taken steps to address them. The overall rating was 'good'.

The Leisure Manager then outlined the steps that the Council had taken to address the issues raised.

b) Income, Debtors and Cash Receipting

The objective of the audit was to provide management with information as to the adequacy and effectiveness of the financial control environment in place in respect of income, debtors and cash receipting, which ensures objectives are achieved and risks adequately managed.

One area of issue had been identified and that was that Debtor balances to the volume of £9,000 were still held on the old debtors system – IMAN.

c) Creditors

The objective of the audit was to provide management with information as to the adequacy and effectiveness of the financial control environment in place in respect of creditors, which ensures objectives are achieved and risks adequately managed.

One area of issue had been identified and that was that creditor bank account reconciliations were not carried out on a monthly basis.

RESOLVED:

That Audit Committee accepts the reports and looks forward to an update on the implementation of the recommendations in the Auditor's annual report to the Audit Committee

7. Statement on Internal Control

The Statement on Internal Control forms part of the statement of accounts. It is a statement describing the control environment in operation for the year of the accounts.

RESOLVED:

That Audit Committee:

- **Notes the draft Statement on Internal Control**
- **Welcomes the improvement in performance of the Council as reported to the Audit Committee in relation to its use of resources.**
- **notes the contribution that the Audit Committee has made to those findings**
- **reiterates minute 35 of the Audit Committee meeting held on 14 December 2006 which states 'Requests that consideration be given to the inclusion of a concise statement in the next Statement on Internal Control setting out the Council's attitude towards risk.'**
- **requests that the final version of the report be brought to the next meeting for review.**

8. Forward Work Plan

The Committee considered the forward work plan.

RESOLVED:

That the Forward Work Plan as presented be approved.

9. Audit Committee Annual Report

The Head of Finance informed the committee of the progress of the annual report, which is to be presented to annual Council in May 2007.

RESOLVED:

That the draft annual report of the Audit Committee be forwarded to committee members for their comments.

10. Date of the next meeting

The next meeting is scheduled to take place on 28 June 2007 (subject to Council approval).

(7.03pm – 8.08pm)

These minutes were prepared by Pam Sidgwick, Member Support Officer who can be contacted on direct line 01225 770322 or email psidgwick@westwiltshire.gov.uk