

**THESE MINUTES WILL BE PRESENTED TO THE NEXT AUDIT COMMITTEE ON  
13 DECEMBER 2007 FOR APPROVAL AS A CORRECT RECORD**

## **West Wiltshire District Council**

### **Minutes**

**Minutes of the:**           **Audit Committee**

**Held on:**               **Thursday 27 September 2007**

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

**Present:**

**Councillors:**         Fuller, Humphries and H Osborn

**Also in attendance:**

**Officers:**             Head of Finance (IJ), Management Accountant (SH), Financial Accountant (AB) Head of Human Resources (SL) Corporate Director (IG) and Member Support Officer (KH )

#### **29. Apologies and Membership of the Committee**

Apologies were received from Cllr Ezra.

Cllr Rod Eaton is no longer a member of the Audit Committee as the constitution states that a member of Cabinet cannot be a member of an overview or scrutiny committee.

Cllr Eaton will be replaced at the November Council.

#### **30. Declarations of Interest**

Cllr Humphries declared a personal interest on agenda item 7.

#### **31. Announcements from the Chairman**

Cllr H Osborn commented on the excellent Financial Training course that she had attended the previous evening and recommended that another should be held for those who were unable to attend.

### **32. Minutes**

The minutes of the last meetings held on 28 June 2007 were approved as a correct record and signed by the Chairman.

### **33. Customer Focus Inspection 2006/07**

The Head of Human Resources and Customer Services presented a report on Customer Focus Inspection 2006/07.

Overall, the report is very positive and concludes that the Council is making good progress in carrying forward its customer focus agenda. It particularly highlights the Council's clear vision and strategy for West Wiltshire, the increased investment to support customer focus, the work being done to understand customer needs and how the Council actively works with neighbouring authorities to improve access and customer focus.

#### **Resolved:**

**That the Committee note the Customer Focus Inspection report 2006/07.**

**That the Committee requested an update on the CRM system at the next meeting**

### **34. Annual Governance Report and Statement of Accounts 2006/2007**

Chris Hackett of the External Audit Commission presented this report which covers the Auditors work required to form an opinion on the Authority's financial statements and whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.

The Chairman thanked the Auditors and WWDC accounting staff for their efforts.

#### **Resolved:**

**That the Committee**

- **Note the audited Statement of Accounts for the financial year ended 31 March 2007**
- **Note the Annual Governance report 2006/2007.**
- **Requested a more comprehensive glossary of in relation to the report**

### **35. External and Internal Audit meeting with Audit Committee**

Head of Finance gave a verbal update and suggested that the report be put into a written format to be discussed at a meeting between Audit Members and the External Audit Commission.

**Resolved:**

**The Audit Committee will meet with the external auditors - the date of which is to be arranged.**

### **36. Internal Audit Reports**

KPMG provide the internal audit service to the Council. The work has been carried out in accordance with the Internal Audit plan approved by Corporate Management Team and the Audit Committee. The plan is designed to allow an opinion to be given on the adequacy and effectiveness of the Council's risk management, control and governance processes.

Neil Hankinson of KPMG presented the following Internal Audit reports:

- Payroll
- Private sector Housing
- Cash office review

**Resolved:**

**That the Committee:**

- **Reviewed the internal audit reports**
- **Reviewed progress of actions taken to implement internal audit recommendations.**
- **Seeks reassurance from the Cabinet that the high risk recommendations on the private sector housing report have been implemented**

### **37. Debt Recovery – Systems Update**

Management Accountant Andy Brown gave an update on the review and challenge of the Council's debt recovery process.

The debtors function is a financial support service that deals with internal and external customers. It is an integral part of the council's day to day business, ensuring invoices for fees, charges and services are raised and the associated income is collected from customers.

**Resolved:**

- **That the Audit Committee note the report.**

### **38. Annual Treasury Management Stewardship Report for 2006-07**

Management Accountant Andy Brown presented the Annual Treasury Report which is a requirement of the Council's reporting procedures and covers the treasury activity for 2006/07.

The report also covers the actual Prudential Indicators for 2006/07 in accordance with the requirements of the Prudential Code and reviews some of the 2007/08 indicators that need to be updated as a consequence.

**Resolved:**

**That the Audit Committee:**

- **Note the treasury management stewardship report for 2006/07.**
- **Advise Council that the Audit Committee is satisfied that the revised Prudential Indicators for 2007/08, as set out in Appendix B are appropriate for accurate reporting of the Council's position.**

### **39. Contract Monitoring**

The Head of Finance reported that a Contract Monitoring Group was set up following an Internal Audit review of the Council's approach to the management of contracts. The first meeting of the group took place on 6 November 2006 and agreed Terms of Reference and a Corporate Framework for the monitoring of contracts.

**Resolved:**

**That the Committee**

- **Note the progress being made**
- **Request a further progress report for the March 2008 meeting**

### **40. Forward Workplan**

**Resolved:**

**That the Committee approved the forward workplan**

### **41. Date of Next Meeting**

The next meeting is scheduled to take place on 13 December 2007

(7.00pm – 8.15pm)

These minutes were prepared by Karen Hart, Member Support Officer who can be contacted on direct line 01225 776655 ext. 242 or by email [khart@westwiltshire.gov.uk](mailto:khart@westwiltshire.gov.uk)