

**THESE MINUTES WILL BE PRESENTED TO THE NEXT AUDIT COMMITTEE ON 13  
MARCH 2008 FOR APPROVAL AS A CORRECT RECORD**

**West Wiltshire District Council**

**Minutes**

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

**Held on:**               **Thursday 13 December 2007**

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

**Present:**

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

**Also in attendance:**

**Officers:**              Head of Finance (IJ), Management Accountant (SH), Financial  
Accountant (AB) Principal Housing Renewal Officer (JH) and  
Member Support Officer (KH )

**42.   Appointment of Vice Chairman**

Due to resignation of the Vice Chairman, the Chairman called for nominations for the position of Vice Chairman of the Audit Committee.

- Councillor Sue Ezra was proposed by Cllr Humphries and seconded by Cllr Fuller.
- Councillor Trevor Carbin was proposed by Cllr Osborn and seconded by Cllr Carbin.

There being no other nominations and on being put to the vote it was: -

**RESOLVED: That Councillor Trevor Carbin be appointed as Vice Chairman of Audit Committee for 2007/08.**

**43.   Apologies and Membership of the Committee**

Apologies were received from Cllr Alford.

**44.   Declarations of Interest**

Cllr Fuller declared a personal interest on agenda item 7.

**45. Announcements from the Chairman**

The Chairman announced that she would be leaving after signing the minutes.

**46. Minutes**

The minutes of the last meetings held on 27 September 2007 were approved as a correct record and signed by the Chairman.

Cllr Osborn left the Chamber and Cllr Carbin took the Chair.

**47. External Audit Reports – Audit Commission**

The Head of Financial Services introduced Chris Hackett of the Audit Commission who presented the annual Use of Resources Auditor Judgements for the year ended 31 March 2007.

**Resolved:**

**That the Use of Resources Auditor Judgements 2007 be noted.**

**48. Housing PFI Scheme – Review governance arrangements, financial implications and risk management approach**

The Head of Financial Services presented the report to provide a high level review of the governance arrangements that are in place for the Council's housing private finance initiative (PFI), together with an overview of the financial implications and the approach to risk management.

**Resolved:**

**That the Committee note the report.**

**49. Risk Management**

Financial Accountant Andy Brown gave a verbal update.

The council already has a Risk Management Strategy in place and was earmarked to be reviewed either later this financial year or early next financial year.

This has now been postponed by Local Government Reorganisation (LGR). Work has now begun on identifying the main impact LGR is having on the council on a strategic and operational risk level and service managers and CMRT have begun collating the risks involved.

The LGR risks have been broken down into three groups:

1. Risks before day 1 (vesting day April 2009)
2. Risks on 1 April 2009
3. Risks after reorganisation

A draft of list of these risks within each category has been compiled and is now back with CMT and service managers to review and consolidate. A report on the risks will be brought to Cabinet and a finalised risk register will be produced and brought to the Audit Committee next year.

#### **50. Internal Audit Reports – KPMG – Private Sector Housing Renewal**

- The Principal Housing Renewal Officer presented the report for the Audit Committee to consider the proposed response to an internal audit report from KPMG on Private Sector Housing Renewal.

**Resolved:**

- **That the Committee note the Private Sector Housing Renewal report.**

#### **51. Corporate Governance - Update**

The Head of Financial Services presented the report for the Committee to consider the revised Local Code of Corporate Governance following the publication of revised CIPFA/SOLACE guidance.

**Resolved:**

- **That the Audit Committee note the revised framework for the Code of Corporate Governance.**

#### **52. Internal Audit Reports**

Simon Perks of KPMG presented the following reports to be considered by the Committee:

1. Council Tax & NNDR
2. Housing Benefit and Council Tax
3. Accountancy and Budgetary Control
4. Contracts
5. Annual Internal Audit Report

**Resolved:**

**That the Audit Committee:**

- **Note the Internal Audit Reports.**

- **Note progress of actions taken to implement Internal Audit recommendations**

**53. Treasury Management Practices and Schedules**

The Head of Financial Services presented the report on Treasury Management Practices and Schedules. The Practices describe how the business is conducted, monitored and reported to achieve treasury policies and objectives. The Schedules support and describe how the practices are operated.

**Resolved:**

**That the Committee note the Treasury Management Practices and Schedules.**

**54. Capital Strategy 2008**

The Management Accountant presented the report to the Committee. The Capital Strategy guides the Council's approach to capital spending and its funding.

**Resolved:**

**That the Committee note the Capital Strategy 2008.**

**55. Forward Workplan**

**Resolved:**

**That the Committee approved the forward workplan**

**56. Date of Next Meeting**

The next meeting is scheduled to take place on 13 March 2008

(7.15pm – 8.20pm)

These minutes were prepared by Karen Hart, Member Support Officer  
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