

# West Wiltshire District Council

## Minutes

**Minutes of the:** Audit Committee

**Held on:** Thursday 28 September 2006

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

**Present:**

**Councillors:** Hames (Chairman), Brice, Manasseh, Viles

**Also in attendance:** Cllr Carbin (part)

**Officers:** Head of Finance (IJ), Revenues and Benefits Manager (SS), Management Accountant (SH), Financial Accountant (AB), Audit Commission Representatives (CH and BB), Internal Auditor (SP), Member Support Officer (PS), Democratic Support Officer (KF)

### 16. Apologies and membership of the Committee

Apologies for absence were received from Cllrs, Bower, Mounde and Rosier.

### 17. Declarations of Interest

There were no declarations of interest.

### 18. Announcements from the Chairman

There were no announcements

### 19. Minutes

The minutes of the last meeting held on 29 June 2006 were approved as a correct record and signed by the Chairman.

The Chairman decided to vary the order of items considered.

### 20. Corporate Anti-Fraud and Corruption Strategy

The Head of Finance outlined the new strategy, updated since the last meeting to include the Housing and Council Tax Benefit Anti-Fraud Policy. The Revenues and Benefits

Service Manager presented this part of the strategy including the duties of fraud investigators.

**RESOLVED:**

- **That Audit Committee approves the Corporate Anti-Fraud and Corruption Strategy.**
- **That Audit Committee asks Cabinet to consider the role of LJCC and Standards Committee before adoption of this strategy.**
- **That Audit Committee also asks Cabinet to consider how clarity can be provided to members, officers and employees in relation to the single process for the public in their involvement in these strategies.**

**21. Annual Governance Report and Statement of Accounts 2005/2006**

Brian Bethell from the Audit Commission introduced the report, which highlighted Auditors opinion on the Authority's financial statements and whether the Authority has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources.

**RESOLVED:**

**That Audit Committee notes the Annual Statement of Accounts and the Annual Governance Report.**

**22. Internal Audit Annual Report 2005/2006**

Simon Perks of KPMG, the Council's Internal Auditors, introduced the Internal Audit Annual Report. He summarised the key points and it was noted that of the reviews undertaken the majority were categorised as 'good', the highest rating, with only two as 'satisfactory'.

Some discussion ensued on the reasons for the 'satisfactory' categorisation.

**RESOLVED:**

- **That Audit Committee accepts the annual internal audit report and opinion for 2005/2006 .**
- **That Audit Committee asks the Internal Auditor to continue to monitor the implementation of the past recommendations**
- **That Audit Committee adds to its Forward Workplan a report from the Contract Monitoring Group on how the Group has been able to address the issues of Contractor delivery.**

### **23. Internal Audit Strategic Plan 2006/07 – 2008/09**

Simon Perks of KPMG, the Council's Internal Auditors, introduced the Internal Audit Strategic Plan 2006/07 – 2008/09. This sets out the work required to generate an opinion on the control environment and subsequent planning and reporting.

#### **RESOLVED:**

**That Audit Committee approves the Internal Audit Strategic Plan for 2006/07 – 2008/09.**

### **24. Risk Management Update**

The Financial Accountant provided an annual update on Risk management as at 31 March 2006.

#### **RESOLVED:**

- **That Audit Committee notes the recent activity with regard to the Council's Risk Management and approve the action plan for future works.**
- **That a clear description of each of the strategic risks detailed in the report is circulated to members of the committee.**

### **25. Annual Treasury Management Report**

The Management Accountant and the Financial Accountant presented the Annual Treasury Management Report covering activity for 2005/2006.

#### **RESOLVED:**

- **That Audit Committee notes the Treasury Management Stewardship Report for 2005/06.**
- **To advise Council that the Audit Committee is satisfied that the revised Prudential Indicators for 2006/07 are appropriate for accurate reporting of the Council's position.**

### **26. Role of the Audit Committee**

Cllr Hames outlined the role of the Audit Committee and drew the committee's attention to the appendices to the report. Appendix 1 was a communication piece to stakeholders on the role of the Audit Committee, how this role will be implemented and what expectations the committee has of others. Appendix 2 was a 'job description' of the committee and distinguishes between the role of Audit and the role of Scrutiny.

He also drew attention to Appendix 1 where it was proposed to co-opt a member from the Standards Committee to serve on Audit Committee. Cllr Hames suggested that this should be the Chairman of Standards, Tony Frost.

**RESOLVED:**

- **That Audit Committee approves the role of the Audit Committee as outlined in the attached position statement (appendix 1) and terms of reference (appendix 2).**
- **To invite Standards Committee to consider how the Audit Committee's proposal regarding the co-option of members can be considered by Council when it next reviews the Constitution.**

**27. Financial Monitoring as at 31 August 2006**

The Management Accountant presented the Council's financial position as at 31 August 2006.

**RESOLVED:**

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

**28. Forward Work Plan**

**RESOLVED:**

- **That the Forward Work Plan as presented be approved.**
- **To add Risk Management training to the December 2006 Workplan.**
- **To add a report from the Contract Monitoring Group to the pending items.**

**29. Date of Next Meeting**

The next meeting is scheduled to take place on 14 December 2006.

(7.26pm – 9.20pm)

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](mailto:psidgwick@westwiltshire.gov.uk)

