

# West Wiltshire District Council

## Minutes

**Minutes of the:** Audit Committee

**Held on:** Thursday 14 December 2006

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

**Present:**

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

**Also in attendance:** Cllr Carbin (part), Tony Frost

**Officers:** Head of Finance (IJ), Management Accountant (SH), Property & Estate Services Manager (JF), Financial Accountant (AB), Internal Auditor (NH), Member Support Officers (PS & MS)

### 30. Apologies and membership of the Committee

Apologies for absence were received from Cllr Bower.

It was announced that following a report by Council on 8 November on the review of allocation of seats on committees, Councillor Ridout would replace Cllr Viles on the committee.

### 31. Declarations of Interest

Agenda Item	Councillor	Reason
Item 7 – Internal Audit Reports – Licensing Act	Brice	Chair of Licensing Committee
	Manasseh	Vice Chair of Licensing Committee
Item 9 – Procurement Update	Rosier	Employed by Lloyds TSB who provide the procurement cards.

### 32. Announcements from the Chairman

There were no announcements

### **33. Minutes**

The minutes of the last meeting held on 28 September 2006 were approved as a correct record and signed by the Chairman.

### **34. Asset Strategy and Management Plan**

The Head of Finance outlined the key points of the Strategy and the objectives which were to ensure the best economic, effective and efficient use of assets. The Strategy details where the Council is now and how to get to where it wants to be in the future.

The Property & Estate Services Manager then gave a presentation on the types of assets that the Council manages. The Audit committee was asked to review the Asset management and Strategy Plan.

#### **RESOLVED:**

**That Audit Committee:**

**Reviewed and commented on the Asset Strategy and Management Plan.**

**Requires that the committee receives a report at an asset-focused meeting in the next financial year which will enable the committee to validate commitments made in this asset strategy and management plan.**

### **35. Statement of Internal Control**

The Head of Finance presented the report to the committee on progress made during the year and current work being undertaken, as requested at the Audit Committee meeting of 29 June.

#### **RESOLVED:**

**That Audit Committee**

**Reviews progress at its next meeting in March 2007, when the 2006/07 Statement of Internal Control will be presented for approval.**

**Requests that consideration be given to the inclusion of a concise statement in the next Statement of Internal Control setting out the Council's attitude towards risk.**

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

Neil Hankinson of KPMG, the Council's Internal Auditors, introduced the Internal Audit Reports. The first report was the Risk Management report. The opinion was 'good' and the report identified six recommendations, which would help to enhance systems. All the recommendations had been accepted. The next report was on the Licensing Act. This report assessed the arrangements for the delivery of the Council's role in connection with the Licensing Act. The conclusion was 'good' and the three recommendations had all been accepted. The final report was on the CPA Improvement Plan and this assessed

the progress made to implement the CPA Improvement Plan. The Plan had identified four weak areas to concentrate on and the Council had responded positively. The Audit Committee was asked to review the annual internal audit reports and the progress of actions taken to implement the internal audit recommendations.

**RESOLVED:**

**That Audit Committee reviewed and noted the annual internal audit reports and the progress of actions taken to implement the internal audit recommendations.**

**The Committee looks forward to receiving the annual report from the auditor as to whether actions have been implemented.**

**37. Performance Management of Works Contracts**

The Head of Finance presented the report which covered the work done by the Audit Commission with a focus on providing an external challenge to the Council's plans for Service improvement. The Audit Committee was asked to review the Audit Commission report and the progress of actions taken to implement Audit Commission recommendations.

**RESOLVED:**

**That Audit Committee notes the report and the progress of actions taken to implement the Audit Commission recommendations.**

**That Scrutiny committee may wish to consider, at their discretion, the apparent turnaround in performance since the period studied by the Audit Commission.**

**38. Procurement Update**

Cllr Rosier updated the committee on the progress on procurement activities within the Council.

**RESOLVED:**

**That Audit Committee notes the report and the recommendations made to Cabinet as listed.**

**39. Contract Monitoring**

The Head of Finance updated the committee on the progress made by the contract monitoring group in implementing the internal audit recommendations.

**RESOLVED:**

**That Audit Committee**

**Notes the progress made**

**Requests a short report on lessons learnt from the approach to performance in our out-sourced contracts from our experience from the waste contract this year.**

**40. Write off report**

The Financial Accountant presented the report, which proposed the write-off of various debts as at 31 October 2006. Audit Committee was asked to consider the debt recovery procedures outlined in the report and to review the level of debt proposed to be written off.

**RESOLVED:**

**That Audit Committee notes the report and recognises the lengths to which the Council goes to before the debts are written off.**

**41. Financial Monitoring 2006/2007**

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

**RESOLVED:**

**That Audit Committee**

**Notes the current financial position.**

**Requests that in future the report should be in the form of one annual report to be presented at a suitable time in the Audit Committee's calendar. The exception being that if at any time reserves are forecast be depleted by more than £100 000 by the year-end.**

**42. Forward Work Plan**

**RESOLVED:**

**That the Forward Work Plan as presented be approved.**

**To request that the first meeting of the next Council year is held in July.**

**To seek to secure a date in June 2007 for a training session of the committee in order that any new members are proficient for the first meeting of the committee.**

**43. Date of Next Meeting**

The next meeting is scheduled to take place on 19 March 2007.

(7.04pm – 9.04pm)

These minutes were prepared by Pam Sidgwick, Member Support Officer  
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