

West Wiltshire District Council

Minutes

Minutes of the: **Audit Committee**

Held on: **Thursday 26 June 2008**

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

Present:

Councillors: Alford, Ezra, Fuller, H Osborn, and J Osborn (Chairman)

Also in attendance: Cllr While, Peter Brown (Audit Commission), and Simon Perks (KPMG)

Officers: Financial Accountant (AB), Corporate Director & Monitoring Officer (TD), Corporate Director & Chief Finance Officer (IJ), and Member Support Officer (HP)

1. **Apologies**

Apologies were received from Cllr Humphries.

2. **Declarations of Interest**

None.

3. **Announcements from the Chairman**

The Chair welcomed Peter Brown (Audit Commission) and Simon Perks (KPMG) to the meeting.

4. **Minutes**

The minutes of the last meeting held on 20 March 2008 were approved and signed as a correct record.

5. **Annual Governance Statement**

The Corporate Director & Chief Finance Officer and Cllr While presented a report on the Annual Governance Statement and answered questions from Members. Issues discussed included:

- The PFI bid is now on track after initial concern at one bidder pulling-out. CLG and the Treasury were reassured that the single-bid submission was near completion, and the final bid will now be submitted in approximately four weeks time;
- Development Control is now showing signs of improvement after facing high staff turnover, a dip in performance during the Vanguard assessment, and a period of review.

Resolved that:

The Committee approves the Annual Governance Statement.

6. Annual Audit and Inspection Plan 2008/09

The Corporate Director (Chief Finance Officer) introduced Peter Brown of the Audit Commission who presented the plan and answered questions from Members.

Resolved that:

The Committee notes the Annual Audit and Inspection Plan 2008/09.

7. Internal Audit Reports

The Corporate Director (Chief Finance Officer) introduced Simon Perks of KPMG, who presented the reports and answered questions from Members. Issues discussed included:

Only two system areas were highlighted by the report as less than “Good” (the highest rating). Debtor Invoices and Section 106 Agreements were rated as ‘satisfactory’.

- Much of the Council’s outstanding debt was related to the Cleanaway issue, which has now been resolved. The remainder is largely from the cost of storing people’s furniture while they are re-housed. Due to the nature of the debtor, these arrears are often difficult to chase. Officers will be looking at systems and procedures to see how the situation can be improved, and may be seeking external advice to this end.
- A single, definitive record of Section 106 agreements is being created in the Development Monitoring Computer System. A temporary member of staff has been recruited to transcribe paper records onto the system, and good progress is being made. Finance staff will be trained to access the system.

Resolved that:

- **The Committee welcomes officers’ assurances that all old debtor issues will be pursued and resolved, and that all Section 106 historic data-entry work will be completed prior to September 2008.**

- **The Committee has reviewed the internal audit reports.**
- **The Committee has reviewed progress of actions taken to implement internal audit recommendations.**

8. Annual Internal Audit Report 2007/08

Simon Perks of KPMG introduced the report and answered questions from Members.

Resolved that:

- **The Committee has considered the annual internal audit report and opinion for 2007/2008;**
- **The Committee has reviewed the progress of actions taken to implement internal audit recommendations;**
- **A report on Partnership Working is to be presented at the Audit Committee's September meeting;**
- **Simon Perks (KPMG) to be invited to the Audit Committee's September meeting to update Members on actions taken to implement Internal Audit recommendations.**

9. Internal Audit Plan 2008/09

Simon Perks of KPMG introduced the report and answered questions from Members.

The Corporate Director (Chief Finance Officer) gave a verbal update on the Finance department. Two key members of staff recently lost will be covered by agency staff.

Resolved that:

The Committee approves the Internal Audit Operational Plan 2008/09.

10. Statement of Accounts 2007/08

The Statement of Accounts 2007/08 were presented by the Financial Accountant. In a Powerpoint presentation its various financial statements were explained, significant items and movements were highlighted, which included a reconciliation of budget performance to financial statements.

In response to this members asked further questions to which full answers were given. The financial statements were subject to robust Member scrutiny prior to approval.

The Committee and officers are still awaiting guidance on how the four districts' final balances will be consolidated at vesting day.

Resolved that:

- 1. The Committee approved the Statement of Accounts for the financial year ended 31 March 2008 (subject to audit).**
- 2. The Committee approved the Accounts of the Westbury Pool and the King George's Field, Warminster charities for the financial year ended 31 March 2008 (subject to audit).**

11. Forward Work Plan

Resolved that:

The Committee approves the Forward Work Plan, subject to the inclusion of an update at the September meeting on the view of the Audit Committee on the progress of local government re-organisation.

12. Date of Next Meeting

The next meeting will be on 25 September 2008 at 7.00pm.

(7.00pm – 9.00pm)

These minutes were prepared by Henry Powell, Member Support Officer,
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