

West Wiltshire District Council

Minutes

Minutes of the: Audit Committee

Held on: Thursday 28 June 2007

Held at: Council Offices, Bradley Road, Trowbridge

Present:

Councillors: Bolwell, Eaton, Ezra, Fuller, Humphries and H Osborn

Also in attendance:

Officers: Head of Finance (IJ), Management Accountant (SH), Financial Accountant (AB), Internal Auditor (NH), Policy Officer (DK), Member Support Team Leader (PS) and Member Support Officer (KH)

14. Election of Chairman

Nominations were sought for the position of Chairman to replace Cllr Eaton who had stood down.

On being proposed and seconded it was

RESOLVED:

That Cllr H Osborn be duly elected Chairman of the Audit Committee for 2007/08.

15. Appointment of Vice Chairman

As Cllr H Osborn had been Vice Chairman, on being proposed and seconded it was

RESOLVED:

That Cllr Bolwell be duly appointed as Vice Chairman of the Audit Committee for 2007/08.

16. Apologies and Membership of the Committee

No apologies were received.

17. Declarations of Interest

There were no declarations of interest.

18. Announcements from the Chairman

Cllr H Osborn said that she hoped that the committee develop a good working relationship over the coming year.

19. Minutes

The minutes of the last meetings held on 19 March and 16 May 2007 were approved as a correct record and signed by the Chairman.

20. Statement on Internal Control

The Head of Finance presented the report and explained that this was a key control document and formed part of the statement of accounts. The draft statement had been considered by the committee at its meeting on 19 March and since then there had been two changes.

RESOLVED:

That Audit Committee:

Approved the Statement on Internal Control.

21. Data Quality Strategy

The Policy Officer presented the report which introduced a new approach to Best Value Performance Indicators. This was a formal strategy on data quality which had been produced on the recommendation of the Corporate management Team.

RESOLVED:

That Audit Committee approves the Data Quality Strategy.

22. External Audit Reports

Chris Hackett of the Audit Commission presented the reports.

a) Annual Audit and Inspection Letter 2005/2006

This was issued in March 2007 and consists of two parts. The first part deals with inspections and the direction of travel and the second part with use of resources. It was noted that there was adequate arrangements in place for receiving value for money and the use of resources score had had increased from last year to 'performing well'.

b) Audit and Inspection Plan 2007/2008

There were no specific risks identified therefore there would not be the necessity for a local project. Inspection activity will focus on direction of travel and review planned action to be taken by the Council to improve processes for dealing with planning applications and street cleansing.

RESOLVED:

That the annual Inspection letter 2005/2006 and the Audit and Inspection Plan 2007/2008 are noted.

23. Internal Audit Operational Plan 2007/2008 and Strategic Plan 2007/2010

Neil Hankinson presented the report.

The Strategic Plan 2007 to 2010 sets out the work required to generate an opinion on the control environment and provides details of how the internal audit work is to be planned and reported.

RESOLVED:

That the Audit Committee approves the Internal Audit Operational Plan 2007-08 and the Strategic Plan 2007-2010.

24. Internal Audit Reports

Neil Hankinson presented the following Internal Audit reports:

- a) Treasury Management – this was a plan of treasury arrangements. Twelve specific areas of risk had been looked at and all controls were seen to be operating efficiently therefore there were no recommendations needed, seven areas of good practice had been identified and the Council had achieved a ‘good’ rating.
- b) Review of 2006/07 financial statements – was work carried out in preparation for the submission of the financial statements to the external auditor. A number of areas of good practice were identified and the auditor made suggestions to build on these.

RESOLVED:

That the Audit Committee noted the internal audit reports and the progress on action taken to implement the internal audit recommendations.

25. Business Continuity Plan

The Head of Finance presented the report on the Business Continuity plan which was developed with the assistance of the Council’s insurers, Zurich. The plan had been in place for a year and the report summarised the revisions made.

RESOLVED:

That the revised Business Continuity Plan be approved.

26. Statement of Accounts 2006 – 07.

27.

The Statement of Accounts for 2006 – 2007 were presented by the Management Accountant. In a PowerPoint presentation the need for and structure of the financial statements was outlined with particular reference to the many changes since last year. Significant items and movements since last year were highlighted and reasons given. In response to this members asked further questions to which full answers were given.

RESOLVED:

a) That the Statement of Accounts for the financial year ended 31 March 2007 be approved (subject to audit).

b) That the Accounts of the Westbury Pool and the King George's Field, Warminster charities for the financial year ended 31 March 2007 be approved (subject to audit).

28. Audit Committee Forward Workplan

RESOLVED:

That the forward workplan be approved.

28. Date of the next meeting

The next meeting is scheduled to take place on 27 September 2007

(7.00pm – 8.26pm)

These minutes were prepared by Pam Sidgwick, Member Support Team Leader who can be contacted on direct line 01225 776655 ext. 204 or by email psidgwick@westwiltshire.gov.uk