

AGENDA

Meeting: Audit
Place: Committee Room III, County Hall, Trowbridge
Date: Wednesday 24 March 2010
Time: 10.30 am

Please direct any enquiries on this Agenda to Marie Gondlach of Democratic Services, County Hall, Trowbridge, direct line (01225) 713597 or email marie.gondlach@wiltshire.gov.uk

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Press enquiries to Communications on direct lines (01225) 713114 / 713115

Membership:

Cllr Richard Britton
Cllr Nigel Carter
Cllr Chris Caswill
Cllr Christopher Cochrane
Cllr Peter Doyle
Cllr George Jeans
Cllr David Jenkins

Cllr Julian Johnson
Cllr Alan Macrae
Cllr Helen Osborn
Cllr Sheila Parker (Vice Chairman)
Cllr Bridget Wayman
Cllr Roy While (Chairman)

Non-Voting Members
Cllr Fleur de Rhe-Philippe

Cllr Jane Scott OBE

Substitutes
Cllr Ernie Clark
Cllr Peter Colmer
Cllr Michael Cuthbert-Murray
Cllr Rod Eaton
Cllr Malcolm Hewson

Cllr Jacqui Lay
Cllr Jemima Milton
Cllr Christopher Newbury
Cllr Jeff Osborn

Part I

Items to be considered while the meeting is open to the public

1. **Apologies and Membership Changes**

2. **Chairman's Announcements**

3. **Minutes of the Previous Meeting**

To confirm and sign the minutes of the Audit Committee meeting held on 9 December 2009 (copy attached)

4. **Members' Interests**

To receive any declarations of personal or prejudicial interests or dispensations granted by the Standards Committee.

5. **Public Participation**

The Council welcomes contributions from members of the public.

If you would like to make a statement at this meeting on any item on this agenda, please register to do so at least 10 minutes prior to the meeting. Up to 3 speakers are permitted to speak for up to 3 minutes each on any agenda item. Please contact the officer named above for any further clarification.

Members of the public wishing to ask a question should give written notice (including details of any question) to the officer named above by **12.00 noon on Monday 22 March 2010**

6. **Risk Management Update** (*Pages 1 - 20*)

A report by the Service Director Performance is attached

7. **Summary report on certification of grants and returns** (*Pages 21 - 28*)

A report by the external auditors KPMG is attached.

8. **Detailed financial statements audit plan 2009-10** (*Pages 29 - 46*)

A report by the external auditors KPMG is attached.

9. **Audit progress report** (*Pages 47 - 50*)

A report by the external auditors KPMG is attached.

10. Internal Audit Progress Report 2009-10 (Pages 51 - 64)

A report by the Chief Finance Officer is attached

11. Capital Expenditure: De-Minimis Thresholds (Pages 65 - 68)

A report by the Chief Finance Officer is attached

12. Financial Regulations and Procedures (Pages 69 - 74)

A report by the Chief Finance Officer is attached

13. Health Check on SAP – Financials (Pages 75 - 82)

A report by the Chief Finance Officer is attached

14. Progress Report – Preparation of Final Accounts 2009-10 (Pages 83 - 92)

A report by the Chief Finance Officer is attached

15. Exclusion of Press and Public

To consider passing the following resolution:

To agree that in accordance with Section 100A(4) of the Local Government Act 1972 to exclude the public from the meeting for the business specified in Item Number 15 because it is likely that if members of the public were present there would be disclosure to them of exempt information as defined in paragraphs 2 and 5 of Part I of Schedule 12A to the Act and the public interest in withholding the information outweighs the public interest in disclosing the information to the public.

Paragraph 2: information which is likely to reveal the identity of an individual

Paragraph 5: information in respect of which a claim to legal professional privilege could be maintained in legal proceedings

Part II

Items during whose consideration it is recommended that the public should be excluded because of the likelihood that exempt information would be disclosed

16. Audit of Non-Pensionable Honoraria: Kennet District Council - Update

A confidential report by the Monitoring Officer is to follow