

## AGENDA

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**Meeting:** Audit  
**Place:** Committee Room III - County Hall, Trowbridge  
**Date:** Wednesday 23 March 2011  
**Time:** 10.30 am

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Please direct any enquiries on this Agenda to Anna Thurman of Democratic Services, County Hall, Trowbridge, direct line (01225) 718379 or email [anna.thurman@wiltshire.gov.uk](mailto:anna.thurman@wiltshire.gov.uk)

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

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### Membership:

Cllr Richard Britton  
Cllr Nigel Carter  
Cllr Chris Caswill  
Cllr Peter Doyle  
Cllr George Jeans  
Cllr David Jenkins  
Cllr Julian Johnson  
Cllr Alan Macrae

Cllr Jemima Milton  
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 Mollie Groom

Cllr Malcolm Hewson  
Cllr Jacqui Lay  
Cllr Francis Morland  
Cllr Jeff Osborn

## Part I

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

**1. Apologies**

**2. Chairman's Announcements**

To receive Chairman's announcements.

**3. Minutes of the Previous Meeting (Pages 1 - 8)**

To confirm and sign the minutes of the Audit Committee meeting held on 2 December 2010 (copy attached).

**4. Members' Interests**

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

**5. Public Participation and Committee Members' Questions**

The Council welcomes contributions from members of the public.

#### Statements

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 on the front of the agenda for any further clarification.

#### Questions

To receive any questions from members of the public or members of the Council received in accordance with the constitution. Those wishing to ask questions are required to give notice of any such questions in writing to the officer named on the front of the agenda (acting on behalf of the Director of Resources) no later than 5pm on 14 March 2011. Please contact the officer named on the front of this agenda for further advice. Questions may be asked without notice if the Chairman decides that the matter is urgent.

Details of any questions received will be circulated to Committee members prior to the meeting and made available at the meeting and on the Council's website.

**6. Review of Benefits Realisation (Pages 9 - 24)**

To receive the Review Benefits Realisation report, from KPMG.

**7. Certification of Grants and Returns 2009/10 (Pages 25 - 32)**

To receive a report from KPMG on the Certification of Grants and Returns 2009/10.

**8. VFM Audit Approach (Pages 33 - 42)**

To receive a report from KPMG on Value for Money (VFM) Audit Approach.

**9. Financial Statements Audit Plan 2010/11 (Pages 43 - 66)**

To receive a report from KPMG, on the Financial Statement Audit Plan 2010/11.

**10. Risk Management Update (Pages 67 - 104)**

To receive a risk management update report from Eden Speller, Head of Business Arrangements.

**11. Accounting Policies Report (Pages 105 - 122)**

To receive a report from Matthew Tiller, Chief Accountant on Accounting Policies.

**12. Internal Audit Progress Report 2010/11 (Pages 123 - 146)**

To receive a progress report from Steve Memmott, Head of Internal Audit.

**13. Forward Work Programme (Pages 147 - 148)**

To note the Forward Work Programme.

**14. Date of next meeting**

To note that the next regular meeting of the Committee will be held on

**15. Urgent Items**

Any other items of business, which the Chairman agrees to consider as a matter of urgency.

## **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**