

Meeting Notes

Attendees:

Cllr Richard Britton, Chairman – Audit Committee; Cllr Tony Jackson; Cllr Mike Hewitt, Cllr Graham Wright

Minute taker: Natalie Heritage (covering for Jess Croman)

Apologies:

Cllr Stewart Dobson, Cllr Philip Whitehead, Cllr Paul Oatway, Michael Hudson – Director, Finance; Ian Withers – South West Audit

Notes:

It was agreed that for point:

- Appraisal of the current provisions of the Council's Constitution with regard to the role and responsibilities of the Audit and other committees

Cllr Wright to follow-up the above with Henry Powell, designated scrutiny lead, and Kieran Elliott, Senior Democratic Services Officer. Discussions would be had around how to align the Constitution with the activity actually taking place on the ground.

For the following points, it was agreed that:

- Setting out data to be gathered on Audit Committees across local government and other public and quasi-public sector bodies, as well as the private sector. This might include: scope of responsibilities, membership, competence and decision-making frameworks, types of reports, frequency, development programmes, etc.
- Establishing what best practice advice exists, such as NAO, CIFPA, PSAA or FCA, and what new requirements are likely to emerge in the next 12 to 24 months.
- Clarity on statutory and external audit/inspection requirements

Cllr Britton to liaise with Michael Hudson and establish how the Council's internal auditors could help in relation to the above; for example, what guidance do professional bodies give for local authority audit committees and how is this aligned to the experience in Wiltshire.

Cllr Britton signalled that he would finalise the Task Group's Terms of Reference.

The meeting agreed that there was inconsistency between the Constitution and what is done in practise and therefore, a clearer idea was needed in terms of what each committee's role was in relation to the Constitution. For example, the Constitution states that a Corporate Assurance Steering Group reports to the Audit Committee, however, in practise – this is not the case.

Further clarity is also needed in regard to Protocol 11 of the Constitution; where Audit is listed as an interested Committee.

Cllr Britton outlined that the Leader of the Council was supportive of this task group's work and she appreciated that the Constitution needed to be updated to accurately reflect the definitions of each of the Council's committees.

Those present discussed having co-opted members join the Audit Committee; to help add weight to the Committee. However, internal discussions have highlighted that this would be unusual practise for a local authority audit committee.

It was agreed that clarity was needed over 'risk management' and 'performance indicators'. For example, are these areas within the remit of the Audit Committee or another Committee/Task Group? It was felt that risk management ought to lie with audit and that, perhaps, performance indicators could lie with O&S. Essentially, Members were looking for confirmation that each service area of the Council did have performance indicators.

Overall it was felt that the Council's SMT ought to be considering where improvements need to be made (i.e. by looking at their RAG system). Then, a piece of work needs to take place to make sure that these identified improvements are being implemented properly; this was labelled as the process of 'continuous improvement'.

Meeting duration: 15:00-16:07