

DECISIONS OF THE AUDIT COMMITTEE

10 MARCH 2009

COMMITTEE:

*Councillor Jeremy Davies BA (Hons) CPFA (Chairman)

*Councillor Daniel Webb (Vice-Chairman)

Councillors:

- * Danish Chopra
- * Geof Cooke
- * Hugh Raynor (substituting for Councillor * Tom Davey
Mukesh Depala)
- * Councillor Marina Yannakoudakis BSc
(Hons) MA

*denotes Member present

\$ denotes Member absent on Council Business

1. MINUTES:

RESOLVED – That the decisions of the meeting held on 5 February 2009 be approved as a correct record.

2. ABSENCE OF MEMBERS:

An apology for absence was received from Councillor Mukesh Depala.

3. PUBLIC QUESTION TIME:

There were no public questions.

4. DECLARATIONS OF MEMBERS' PERSONAL AND PREJUDICIAL INTERESTS:

No interests were declared.

5. MEMBERS TRAINING

Members received training from Elizabeth Humphrey of Chartered Institute of Public Finance and Accountancy. The training covered Corporate Governance, Annual Governance Statement and the Audit Committee's role in delivering Corporate Governance.

6. MEMBERS' ITEMS (Agenda Item 6):

There were no Members Items.

7. 2009/2010 INTERNAL AUDIT ANNUAL PLAN (Report of the Director of Corporate Governance – Item 7)

The Acting Head of Audit and Ethical Governance presented the report for the 2009/2010 Internal Audit Annual Plan and confirmed that the 'Meals Service' follow-up audit for Adult Social Services was to be included in the Internal Audit Annual Plan. The Acting Head of Audit and Ethical Governance further advised that three additional audits from Adult Social Services were proposed in the draft plan but excluded from the final plan. These included 'Reviewing', 'Home Care' and 'Day Care'.

The Acting Head of Audit and Ethical Governance further explained that these three areas within Adult Social Services had not been audited for the last five years. The Chairman also articulated that it was necessary for a formal explanation to be given to the Committee should an audit be deferred for a substantial period.

The Committee felt that it was necessary for all four additional audits for Adult Social Services to be undertaken and that all four additional audits be scheduled into the Internal Audit Annual Plan.

RESOLVED –

- (1) That the Draft 2009/2010 Internal Audit Annual Plan be approved.
- (2) That the audits for 'Reviewing', 'Home Care', 'Day Care' and follow-up of Meals Service for Adult Social Services be scheduled into the Internal Audit Annual Plan.
- (3) That should an audit be deferred beyond an allotted timescale, the deferral be reported back to the Committee.

8. CODE OF CORPORATE GOVERNANCE (Report of the Director of Corporate Governance – Item 8)

The Committee noted an amendment to the report in that page 48 of the Agenda papers illustrating examples of various meeting forums was to be deleted.

The Governance Manager introduced the report on the new Code of Corporate Governance and explained that this would be presented to the Special Committee (Constitution Review) on 17 March 2009.

The Director of Corporate Governance stated that the Code of Corporate Governance would be reviewed within the next three years and that any changes made to the Code would be brought back to the Committee.

RESOLVED –

- (1) That the proposed Code of Corporate Governance which would form a basis for the Annual Governance Statement in 2008/2009 and beyond be agreed.
- (2) That the Committee note that the Code of Corporate Governance would be considered by the Special Committee (Constitution Review) for inclusion in the Council Constitution.

9. USE OF RESOURCES UPDATE (Report of the Director of Resources - Item 9)

The Assistant Director of Resources and Richard Tremeer from Grant Thornton LLP presented the report on the Use of Resources Update.

The Committee identified that the Managing Assets have been graded at a level 2 for three continuous years. The Assistant Director of Resources clarified that the level 2 grade for 2008 was a higher grade of level 2 than in previous years and that the Cabinet Resources Committee had approved a new strategy for Capital, Assets and Property in January 2009 and that this would assist in attaining a higher level for future assessments.

RESOLVED –

(1) That the Committee note the overall Use of Resources judgement, in particular, the achievement of a top score in the Internal Control Theme.

(2) That the Committee note the suggested actions for improvement detailed in the Appendix of the report and consider an appropriate plan of action.

(3) That the Committee note the changes to the Use of Resources assessment as detailed in paragraphs 9.12, 9.13 and 9.15 of the report.

10. AUDIT COMMITTEE WORK PROGRAMME FOR 2009/2010 (Report of the Director of Corporate Governance - Item 9)

The Director of Corporate Governance stated that there would be a reserve date in February 2010 for the Audit Committee and would be used if required.

The Director of Corporate Governance also confirmed that the meeting for 30 June 2009 was to be changed to 29 June 2009.

The Chairman expressed that the meeting date for February 2010 should be included in the Council diary and then removed if necessary.

RESOLVED –

(1) That the programme of work for the Committee as set out in Appendix A of the report be approved.

(2) That the proposals for Member briefing as set out in paragraph 9.9 of the report be continued.

(3) That the reserve meeting date in February 2010 be confirmed.

The meeting closed at 9.04pm