

Audit Committee – 30 September 2008

Minutes of the meeting of the **Audit Committee** held on **30 September 2008** when there were present:-

Vice-Chairman: Cllr J P Cottis

Cllr C I Black

Cllr Mrs J Dillnutt

Cllr Mrs L A Butcher

APOLOGIES FOR ABSENCE

Apologies for absence were received from Cllrs K A Gibbs, T Livings, Mrs J A Mockford, S P Smith, D G Stansby, J Thomass and P F A Webster.

OFFICERS PRESENT

Y Woodward	-	Head of Finance, Audit and Performance Management
C Watkins	-	Financial Services Manager/Chief Accountant
T Metcalf	-	Audit and Performance Manager
J Kevany	-	Principal Auditor

ALSO PRESENT

D Eagles	-	PKF
K Beauchamp	-	PKF

273 MINUTES

The Minutes of the meeting held on 5 June 2008 were approved as a correct record and signed by the Chairman.

274 PARTNERSHIP REVIEW

The Committee considered the report of the Head of Finance, Audit and Performance Management asking Members to endorse the findings of the reviews of the Council's major partnerships.

Officers confirmed, in response to a query relating to the costs of this Council's contribution to the Groundwork Trust for South Essex, that the annual contribution was £5,000 for the first two years, rising to £10,000 for the following four. Further information, detailing comparative contributions made by other South Essex Local Authorities, would be provided outside the meeting.

During debate, particular reference was made of the lack of detail within the report of the aims and objectives of the Groundwork Trust, in order to allow a judgment to be made as to the potential future benefits to this Authority. Responding to Member enquiries around the potential future benefits of the Trust, officers advised that a full, detailed report on this particular partnership would be made to the Audit Committee on 4 December.

In conclusion, officers advised that Members of the Audit Committee would be provided with a list of all the Authority's partnerships, including those that were not significant ones.

Resolved

- (1) That the findings of the reviews be endorsed.
- (2) That the next reviews, as detailed in the report, be agreed and that a further report on the Groundwork Trust for South Essex be made on 4 December. (HFAPM)

275 EXTERNAL AUDIT REPORT TO THOSE CHARGED WITH GOVERNANCE

The Committee considered the report of the Head of Finance, Audit and Performance Management on the External Audit Report to Those Charged with Governance.

In presenting the external audit report Mr Eagles made particular reference to the fact that the presented accounts and working papers were greatly improved compared to the previous year. He further emphasised that this improvement had been achieved in tandem with new developments in accounting requirements that had been incorporated by officers, as well as the correct treatment of the transfer of Council housing stock in the accounts, which had nevertheless been achieved with little guidance available.

Responding to a Member enquiry relating to the number of cheques referred to in paragraph 3.1 of the report, officers confirmed that there would have been a large number of low denomination cheques.

In response to a further enquiry relating to the adjustment referred to in appendix C of the external auditors' report, Mr Eagles confirmed that this was an error that had been identified during the course of the last audit, which had not been spotted in previous years, but which did not warrant any adjustment being made to the statement of accounts.

Officers also confirmed, in answer to a further query, that the Council's assets were currently around £32 million.

Resolved

- (1) That the report be noted and that implementation of any action plans be reported through the audit process.
- (2) That the Chairman of the Audit Committee be authorised to sign the Statement, as outlined in the report. (HFAPM)

276 DATA QUALITY PROGRESS REPORT

The Committee considered the report of the Head of Finance, Audit and Performance Management providing a further update on the progress being made against the Data Quality Strategy and Data Quality Action Plan approved by the Committee on 12 July 2007.

Resolved

- (1) That progress against the Data Quality Action Plan be noted.
- (2) That a Data Quality progress report be presented to the Audit Committee on receipt of the final report of the External Audit of Data Quality, expected to be in early 2009. (HFAPM)

EXCLUSION OF THE PRESS AND PUBLIC

Resolved

That the press and public be excluded from the meeting for the remaining item of business on the grounds that exempt information as disclosed in Paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972 would be disclosed.

277 AUDIT REPORT

The Committee considered the exempt report of the Head of Finance, Audit and Performance Management drawing Members' attention to completed audit investigations and providing an update of audit recommendations.

Responding to a Member question relating to delays in processing disabled facility grants, officers advised that this had been caused by staff not chasing up external agencies sooner during various stages of the processing of the grants. It was noted that the process for dealing with such grants was, by its nature, a lengthy one, but that new procedures had been identified during the course of the audit that should lead to a significant improvement in processing times.

Resolved

- (1) That the conclusions and results from the audits in appendix 1 to the report be agreed.
- (2) That the updated information on the audit recommendations, outlined in appendix 2 to the report, be agreed. (HFAPM)

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The meeting closed at 8.05 pm.

Chairman

Date

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