

Meeting	AUDIT COMMITTEE
Date	3 December 2014 (commencing at 10.30am)

**membership**

Persons absent are marked with `A`

**COUNCILLORS**

Keith Walker (Chairman)  
Sheila Place (Vice-Chairman)

Reg Adair  
John Clarke  
Stephen Garner  
John Handley

David Kirkham  
Darrell Pulk  
A Ken Rigby

**ALSO IN ATTENDANCE**

Neil Bellamy - KPMG LLP

**OFFICERS IN ATTENDANCE**

Sarah Ashton - Policy, Planning and Corporate Services

Nigel Stevenson )  
John Bailey )  
Clare Winter ) Environment and Resources Department  
Glen Bicknell )  
Rob Disney )

**PERMANENT MEMBERSHIP CHANGE**

The following permanent change of membership was reported to the meeting:

- Councillor Stephen Garner replaced Councillor Joyce Bosnjak.

**MINUTES OF THE LAST MEETING HELD ON 3 SEPTEMBER 2014**

The minutes of the last meeting of the Committee held on 3 September 2014, having been circulated, were confirmed and signed by the Chair.

## **APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor Rigby (other).

## **DECLARATIONS OF INTEREST BY MEMBERS AND OFFICERS**

None

## **INTERNAL AUDIT PROGRESS REPORT – 1<sup>st</sup> APRIL 2014 TO SEPTEMBER 2014**

John Bailey (Head of Internal Audit) presented the internal audit progress report highlighting any key issues raised for the work carried out in the first half of 2014/15 financial year.

John informed Members that there was a typing error, Financial Comments (JMB 29/10/13) should read:

The net budgeted cost for Internal Audit for 2014/15 is £368k. This is on target at the current time

### **RESOLVED 2014/12**

That the Internal Audit Progress Report, 1st April 2014 to September 2014 with the amended Financial Comments be noted.

## **REVISED COUNTER-FRAUD AND COUNTER-CORRUPTION POLICY AND STRATEGY, AND FRAUD RESPONSE PLAN**

Rob Disney (Audit Team Leader) presented the Revised Counter-fraud and Counter-corruption Policy and Strategy, along with a Fraud Response Plan.

Members discussed changes to Counter Fraud & Counter Corruption Policy & Strategy.

Appendix 1, 3.2      add S151 Officer

And the Fraud Response Plan

3.7      add Corporate Leadership Team (CLT)

3.8      add 'Monitoring Officer to report back to the Group Leader'

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### **RESOLVED 2014/13**

That an updated Revised Counter-fraud and Counter-corruption Policy and Strategy, and Fraud Response Plan be presented to a future meeting.

## **LIMITED ASSURANCE FOLLOW-UP AUDIT REPORT – COUNCIL WIDE PROCUREMENT**

John Bailey (Head of Internal Audit) presented the limited assurance follow-up audit report on Council wide procurement.

### **RESOLVED 2014/14**

That the proposed actions to be taken to fully implement the outstanding audit recommendations be noted.

## **EXTERNAL AUDIT – ANNUAL AUDIT LETTER 2013 / 14**

Neil Bellamy (KPMG LLP) presented the external audit, annual audit letter 2013/14 report.

Neil explained that Teachers Pensions were left to each authority to give an independent audit. This was completed outside of the normal audit time and would be reported to a future meeting.

### **RESOLVED 2014/15**

That the External Auditor's Annual Audit Letter 2013/14 be noted.

## **WORK PROGRAMME**

John Bailey (Head of Internal Audit) stated that the Checklist for Fraud, summary of regulations, the Revised Counter-fraud and Counter-corruption Policy and Strategy, and Fraud Response Plan would be added to the work programme.

Neil Bellamy (KPMG) informed Members that Teachers Pensions Audit would be available for the April 2015 Committee meeting.

### **RESOLVED: 2014/16**

That the Committee's work programme be updated with the addition of the Checklist for Fraud, summary of regulations, the Revised Counter-fraud and Counter-corruption Policy and Strategy, and Fraud Response Plan and Teachers Pensions Audit.

## **EXCLUSION OF THE PUBLIC**

**RESOLVED: 2014/17**

That the public be excluded from the remainder of the meeting on the grounds that discussions are likely to involve the disclosure of exempt information described in paragraph 3 of the Local Government (Access to Information) (Variation) Order 2006 and the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

## **EXEMPT APPENDIX TO LIMITED ASSURANCE FOLLOW-UP AUDIT REPORT – COUNCIL WIDE PROCUREMENT**

**RESOLVED: 2014/18**

That the information in the exempt appendix to the report be noted.

The meeting closed at 11.05 am

**CHAIRMAN**