

AUDIT COMMITTEE

MINUTES OF THE MEETING HELD ON 24TH SEPTEMBER 2008

Present

Councillor Ball (Chair), Councillor Beckett, Councillor Bogle (Vice-Chair), Councillor Daunt, Councillor Fuller and Councillor Wells.

Also in attendance:

Ms K Handy, District Auditor, Audit Commission

Mr M Bowers, External Audit Manager, Audit Commission

14 APOLOGIES AND CHANGES TO IN MEMBERSHIP (IF ANY)

Apologies were received from Councillor Barnes–Andrews.

15. MINUTES

RESOLVED that the minutes of the meeting held on 25 June 2008 be approved and signed as a correct record. (Copy of the minutes circulated with the agenda and appended to the signed minutes).

16. MONITORING AUDIT COMMITTEE RECOMMENDATIONS

The Committee considered the report of the Democratic Support and Members Services Manager requesting that the Committee considers the actions taken since its last meeting. (Copy of the report circulated with the agenda and appended to the signed minutes).

RESOLVED that the actions taken since the last Audit Committee be noted.

17. INDEPENDENT REVIEW: HEALTH AND CARE CHARGING POLICY FOR NON-RESIDENTIAL CARE SERVICES

The Committee received and noted the report of the Executive Director of Resources detailing the situation with regard to billing customers in receipt of social care, the actions that had been taken to rectify the problems, the progress made in implementing these actions and the implications for the future of the Council's Health and Care charging policy for non-residential care services as recommended in the attached independent report by PriceWaterhouseCoopers. (Copy of the report circulated with the agenda and appended to the signed minutes).

18. **AUDIT COMMISSION: AUDIT AND INSPECTION PLAN PROGRESS REPORT**

The Committee considered the report of the Chief Internal Auditor requesting that the Committee notes the update on progress against the 2007/08 Audit and Inspection Plan setting out the work the Audit Commission proposes to undertake based on their 'risk-based approach to audit planning and the requirements of Comprehensive Performance Assessment (CPA). (Copy of the report circulated with the agenda and appended to the signed minutes).

RESOLVED

- (i) that the Audit Commissions reports as appended be noted; and
- (ii) that the External Audit Manager, Audit Commission would certify completion of the City's accounts as soon as the questions raised by two electors had been answered.

19. **INTERNAL AUDIT: REVIEW OF INTERNAL AUDIT STRATEGY 2007 – 2011**

The Committee considered the report of the Chief Internal Auditor detailing amendments required to reflect new practices and ensure the service can continue to be appropriately planned and delivered in accordance with the revised CIPFA Code of practice for internal audit in Local Government in the United Kingdom (2006). (Copy of the report circulated with the agenda and appended to the signed minutes).

RESOLVED that the revised Internal Audit Strategy 2007 – 2011 as appended to the report be approved.

20. **ANTI FRAUD AND ANTI CORRUPTION – ANNUAL POLICY AND STRATEGY REVIEW**

The Committee considered the report of the Chief Internal Auditor concerning the outcome of the internal audit review of the Council's current Anti Fraud and Anti Corruption arrangements against the CIPFA good practice together with the subsequent action plan. (Copy of the report circulated with the agenda and appended to the signed minutes).

RESOLVED

- (i) that the outcome of the internal audit review of current Anti Fraud and Anti Corruption arrangements against the CIPFA good practice guidance and the content of the subsequent action plan (set out in Appendix 1) be noted;
- (ii) that the updated Anti Fraud and Anti Corruption Policy Statement (set out in Appendix 2) be approved; and

- (iii) that the updated Anti Fraud and Anti Corruption Strategy (set out in Appendix 3) be approved.

21. STRATEGIC RISK REGISTER 2008-09

The Committee considered the report of the Executive Director of Resources detailing the Strategic Risk Register for comments and consideration. (Copy of the report circulated with the agenda and appended to the signed minutes).

RESOLVED that the review of the Strategic Risk Register (set out in Appendix 1) be approved as adequately reflecting the key strategic risks facing the City Council.

22. NATIONAL FRAUD INITIATIVE 2008-09

The Committee received and noted the report of the Chief Internal Auditor detailing the scope and timing of the biennial national fraud initiative exercise run as part of the statutory audit process for local government, health, and other public sector providers the Audit Commission has responsibility for. (Copy of the report circulated with the agenda and appended to the signed minutes).

23. EXCLUSION OF THE PRESS AND PUBLIC

RESOLVED that in accordance with the Council's Constitution, specifically the Access to Information Procedure Rules contained within the Constitution, the press and public be excluded from the meeting in respect of appendix 2 of Item 24 based on Categories 2 and 7 of paragraph 10.4 of the Access to Information Procedure Rules.

The information contained therein is exempt from publication as it relates to an ongoing investigation and is likely to reveal the identity of an individual. Having applied the public interest test it is not appropriate to disclose this information. The interests of any parties involved in this investigation could be jeopardised by the release of the information.

24. INTERNAL AUDIT: STATUS OF WORK

The Committee received and noted the report of the Chief Internal Auditor detailing the Internal Audit Status of Work report for the period ending 18th August 2008 together with the confidential appendix concerning special investigations. (Copy of the report circulated with the agenda and appended to the signed minutes).