

## **AUDIT COMMITTEE**

### **MINUTES OF MEETING SPECIAL HELD ON 22 APRIL 2009**

Present: M Bonner, Independent Chair

Councillors S Meteer; G Scurrah; J G Sunderland; D Wilson

An apology for absence was received from Councillors J Bowman; Mrs J I Hully; Mrs M Woodburn

Officers: K Parker, Acting Corporate Director, Quality of Life; J Crellin, Head of Finance and MIS; A Clark, Accountancy Services Manager; M Robinson, Audit and Fraud Prevention Manager; T Capper, Democratic Services Manager; K Dowle, Fraud Prevention Team Leader (Item 6).

Also in attendance: I Boit, Audit Commission

#### **AU 54     Minutes**

The minutes of the meeting held on 27 March 2009 were signed by the chairman as a correct record.

#### **AU 55     Fraud Section Monitoring Report: Fourth Quarter**

(Councillor Sunderland declared a personal interest in this item in his capacity as a Stagecoach employee).

Members considered the Fraud Section Monitoring report for the Fourth Quarter of 2008/2009, which was noted. The Committee asked for their thanks to be passed on to the staff involved in progressing the work set out in the report.

#### **AU 56     Audit Services Monitoring Report: Fourth Quarter**

Members considered the audit services monitoring report for the second quarter of 2008/2009.

**RESOLVED** that

- (a) A further report be made to the Committee on business continuity in relation to restoration of software systems;
- (b) In respect of the audit recommendations proposed for cancellation (para 1.4) a further report be submitted to the Audit Committee with a context and explanation for each; and
- (c) Subject to (a) and (b) above the report be noted.

**AU 57      Accounting Policies 2008/2009**

The Committee considered revisions to the Council's Accounting Policies to reflect changes in the 2008 Statement of Recommended Practice (SORP).

**RESOLVED** that

- (a) The changes to the Statement of Accounts required by the 2008 SORP be noted; and
- (b) The draft Accounting Policies set out in Appendix "A" to the report be approved for inclusion in the 2008/2009 Statement of Accounts.

**AU 58      Statement of Accounts 2006/2007 and 2007/2008 – Update**

The Committee considered a report updating Members on the Audit of Accounts for 2006/2007 and 2007/2008, highlighting the material errors in the accounts discussed at previous meetings as required by Section 18(4) of the Accounts and Audit Regulations 2003.

**AU 59      2009/2009 Accounts**

The Head of Finance and MIS gave an update on the preparation of the 2008/2009 accounts which was noted.

The meeting closed at 4.20 pm

Chairman