

AUDIT COMMITTEE

MINUTES OF MEETING HELD ON 17 MARCH 2010

Present: Mr M Bonner, Independent Chairman

Councillors P C Connolly; J Hully; R Pitt; G Scurrah; J G Sunderland. D Wilson

An Apology for absence was received from Councillor T Knowles

Officers: K Parker, Acting Corporate Director, Quality of Life; A Clark, Accountancy Services Manager; D James, Member Services Officer;

Also in attendance: R McGahon, Audit Commission and Councillor J Bowman

AU 108 Minutes

RESOLVED – That the minutes of the meetings held on 3 February 2010 be signed by the chairman as a correct record.

AU 109 CIPFA Statement on the Role of the Chief Financial Officer

Consideration was given to a report is to setting out ‘The Role of Chief Financial Officer in Public Service Organisations’ Statement from Chartered Institute of Public Finance and Accountancy (CIPFA). Discussions took place on the degree of compliance.

This Statement takes effect from 1st April 2010 (for the financial year 2010/11), however, this report complies with the recommendation of the Statement that public sector organisations should report publicly on the arrangements and the report confirms that the Council conforms with the Five Key Principles set out in the Statement. This report will form part of the evidence in relation to the governance and internal control arrangements operating in the Council in 2009/10.

- RESOLVED** - That a) the CIPFA Statement be noted;
- b) it be confirmed that the Council has conformed with the main aspects of the Statement and in particular, the Five Key Principles of the Statement during 2009/10; and
 - c) an internal audit review be requested on compliance with the guidance as part of the 2010/11 Audit Plan to assist with the evidence in support of the Annual Governance Statement for 2010/11.

AU 110 Closure of Accounts 2009/10 – Update

A report was submitted outlining the main challenges faced in preparing the Statement of Accounts 2009/10 and how the Council have planned to address them.

The report also provides an update in relation to the implementation of International Financial Reporting Standards and the work which has been undertaken to the provision of evidence to the Audit Commission in respect of the Use of Resources Assessment 2009/10.

RESOLVED – That the report be noted.

AU 111 Audit Commission Report: Certification of Claims and Returns Annual Report

(Note: Councillor P Connolly left the meeting during consideration of this item)

A report as submitted presenting the Audit Commission's report "Certification of Claims and Returns – Annual Report 2008/09" setting out their finding for work undertaken on the 2008/09 grant claims subject to the certification process. Consideration was also given to their proposed action plan to address the recommendations.

RESOLVED – That the finding of the Audit Commission be noted and the action plan agreed.

AU 112 Audit Commission National Report: Protecting the Public Purse

(Note: a)Councillor Mrs J Hully declared a personal interest in this item due to having a bus pass; and

b) Councillor R Pitt left the meeting during consideration of this item)

Consideration was given to the Audit Commission report which focuses on Local Government and considers the key fraud risks and pressures facing councils and identifies good practice.

The Report provided a checklist for council's to obtain assurance that their organisation has governance and counter-fraud arrangements that are fit for purpose and working as intended

RESOLVED - That the report and findings of the Audit Commission on the Council's compliance, as detailed in the best practice checklist, together with the actions plan addressing the areas for improvement be noted.

AU 113 Exclusion of Press and Public

RESOLVED – that the press and public be excluded for the remaining items of business in view of the likely disclosure of exempt information as defined in paragraph 4 of Part I of Schedule 12A of the Local Government Act 1972 as amended.

AU 114 Internal Audit Shared Service

A report was submitted and noted updating members on progress made with the implementation of shared services. During consideration of this item it was noted that Carlisle City Council had now confirmed that they wished to participate.

The meeting closed at 4.15 pm

Chairman