

AUDIT COMMITTEE

Meeting: 29 September, 2008
At: 6.00 pm

PRESENT

Councillor Brian Millard (Chair) in the chair; Councillors Chris Baker, Margaret McLay, Peter Scott and Maureen Walsh

Also in attendance

Tim Watkinson, District Auditor.
Diane Rowland, Audit Commission
Steve Wren, Audit Commission
Steve Nixon, Audit Commission

1. MINUTES

The Minutes (copies of which had been circulated) of the meeting held on 25 June, 2008 were approved as a correct record and signed by the Chair.

2. DECLARATIONS OF INTEREST

Councillors and officers were invited to declare any interests which they had in any of the items on the agenda for the meeting.

The following interests were declared:-

Personal interests

<u>Councillor</u>	<u>Interest</u>
Chris Baker	Agenda item 5 (a) (Statement of Accounts 2007/08) as a member of the Boards of Stockport Homes and NPS Stockport Ltd. (Minute 5 (b)).
Chris Baker	Agenda item 9 (i) (Audit Commission's Review of NPS/SSK Contract Monitoring) as a member of the Board of NPS Stockport Ltd (Minute 7 (i))
Margaret McLay	Agenda item 5 (a) (Statement of Accounts 2007/08) as a member of the Teachers Pension Fund. (Minute 5 (b))

3. URGENT DECISIONS

No urgent decisions were reported.

4. PUBLIC QUESTION TIME

No questions were asked.

5(a) EXTERNAL AUDITORS' ANNUAL GOVERNANCE REPORT (ISA 260)

The District Auditor submitted a report (copies of which had been circulated) outlining the matters arising from the financial statements' audit and inviting the Committee to consider these before approving the statements. A revised copy of the Annual Governance Report had been circulated to members of the Committee.

Members of the Committee discussed a number of issues, including reconciliations, and were satisfied with the responses. The Auditor confirmed the unqualified opinion.

RESOLVED – (1) That the revised Annual Governance Report be approved.

(2) That the representation letter on behalf of the Council be approved.

5(b) STATEMENT OF ACCOUNTS 2007/08

The Corporate Director, Business Services submitted a report (copies of which had been circulated) providing the final outcome of discussions with the auditors and details of any adjustments to be made to the draft accounts presented to this Committee in June. A revised report was circulated at the meeting.

RESOLVED - That the changes to the Statement of Accounts 2007/08 be approved.

6. SAFEGUARDING OF DATA AND ARRANGEMENTS REGARDING ICT ACCESS RIGHTS AND THE RETURN OF COUNCIL EQUIPMENT FROM LEAVERS

The Corporate Director, Business Services submitted a report (copies of which had been circulated) detailing measures in place to ensure data security and ICT access are safeguarded when someone leaves the Council. It also considered processes in place to ensure that all equipment was returned to the Council.

RESOLVED – That the report be noted.

7. AUDIT COMMISSION REPORTS

The following reports of the Audit Commission were considered:-

(a) Review of Contract Monitoring – NPS Stockport Ltd and Solutions SK Ltd

The Committee considered the findings from the Audit Commission's Review of Contract Monitoring – NPS Stockport Ltd and Solutions SK Ltd (copies of which had been circulated).

RESOLVED - That the report be noted.

(b) Review of Learning Disabilities: Follow-Up 2007/08

The Committee considered the findings from the Audit Commission's follow-up review of Learning Disabilities (copies of which had been circulated).

RESOLVED - That the report be noted.

(c) External Audit Progress Report

The Committee considered the Audit Commission's progress report on the Audit and Inspection Plan 2008/09 (copies of which had been circulated).

RESOLVED - That the report be noted.

8. REPORTS OF THE CHIEF INTERNAL AUDITOR

The following reports of the Chief Internal Auditor were considered:-

(a) Internal Audit Charter

The Committee considered the Internal Audit Charter (copies of which had been circulated) detailing the terms of reference and reporting arrangements for the Internal Audit Service.

RESOLVED – That the report be noted.

(b) Data Matching Briefing Note

The Committee considered a report (copies of which had been circulated) summarising the requirements of the Audit Commission's Code of Data Matching Practice and the arrangements in place to ensure compliance with this code.

RESOLVED - That the report be noted.

(c) Proactive Fraud Plan 2008/09

The Committee considered a report (copies of which had been circulated) setting out the planned counter-fraud work to be carried out by Internal Audit during 2008/09.

RESOLVED - That the report be noted.

(iv) Quarterly Report to 31 August 2008

The Committee considered a report (copies of which had been circulated) summarising the work carried out by Internal Audit during the period 1 June to 31 August 2008.

RESOLVED - That the report be noted.

9. CORPORATE RISK REGISTER AND STRATEGY

The Service Director (Finance) submitted a report (copies of which had been circulated) detailing a number of proposed minor changes to the existing risk management strategy and detailing a new risk which it was proposed should be included in the Corporate Risk Register.

RESOLVED – That the proposed changes to the Risk Management Strategy and the Corporate Risk Register be approved.

10. DATE OF NEXT MEETING

RESOLVED - That next meeting of the Committee be held at 6.00pm on Wednesday, 9 December, 2008.

The meeting closed at 8.00 pm