

AUDIT AND STANDARDS COMMITTEE

7 April 2015

7.00 pm – 8:26 pm

Council Chamber, Ebley Mill, Stroud

Minutes**3**Membership:

Councillor Nigel Studdert-Kennedy (Chair)	P	Councillor Colin Fryer	P
Councillor Tom Williams (Vice Chair)	P	Councillor Keith Pearson	A
Councillor Dorcas Binns	A	Councillor Rhiannon Wigzell	P
Councillor Martin Baxendale	P	Councillor Penny Wride	P
Councillor Karon Cross	P		

A = Absent P = Present

Officers in attendance

Strategic Head (Finance and Business Services)	Internal Audit Manager
Accountancy Manager	Head of Asset Management
Community and Facilities Manager	Senior Community Safety Officer
Head of Housing Contracts (Interim)	

Others in attendance

Darren Gilbert - KPMG

AC.049**APOLOGIES**

Apologies for absence were received from Councillors Keith Pearson and Dorcas Binns.

AC.050**DECLARATIONS OF INTEREST**

There were none.

AC.051**MINUTES**

Members commented on the lack of detail in the minutes and asked that future minutes of meetings contain more information.

RESOLVED

That the Minutes of the meeting of the Audit and Standards Committee held on 3 February 2015 are approved as a correct record and signed by the Chair.

AC.052 **PUBLIC QUESTION TIME**

None received.

AC.053 **AUDIT AND STANDARDS WORK PROGRAMME**

Members added the following items to the Work Programme for 29 September 2015.

- Review of Code of Conduct and Standards Panel
- Review of Homelessness Reviews

RESOLVED **To note the work programme, subject to the inclusion of the above in the 2015/16 work programme.**

AC.054 **INTERNAL AUDIT PLAN MONITORING PLAN**

The Internal Audit Manager provided an update on the Housing Contract audit by advising Members that the Housing Contract team were in the process of agreeing the Final Account with the contractor, but were still awaiting some further information before agreement of the final amount payable can be made.

Concern was expressed about the recommendations of previous audits not being implemented - Cash and Bank and Sundry Debtors Audits – the Accountancy Manager explained that the necessary controls had now been put into place.

RESOLVED **The Committee RESOLVES to accept the report and the assurance given on the adequacy of internal controls operating in the systems audited.**

AC.055 **UPDATE ON CAR PARK AUDIT**

The Head of Asset Management explained that officers were finalising the management agreement and had just reached agreement on the replacement of the pay-on-foot equipment in the Merrywalks multi-storey car park. Procurement of these will take place in the very near future.

The Community and Facilities Manager gave a verbal update. Issues with the car parking machines and the reconciliation process are being looked at by officers. The contingency plan has not been tested and this is to be made a priority.

In answer to a Member question relating to the control of cash, the Senior Community Safety Officer explained that the cash reconciliation issues had been resolved.

Members requested that a further update to be provided in September

RESOLVED **To note the report.**

AC.056 **UPDATE ON BRIMSCOMBE PORT AUDIT**

The Head of Asset Management gave a verbal update. Taking over Brimscombe Port accounts has been difficult, although the understanding of them at the end of the first full financial year is much improved. The necessary information is being reported to the SVCC Board on a quarterly basis and all the recommendations in the audit report have been implemented. No lottery funding is in place for Brimscombe Port.

RESOLVED **To note the report**

AC.057 **KPMG FINANCIAL STATEMENTS 2014/15 AUDIT PLAN**

Darren Gilbert gave a verbal update. The Audit Plan is a familiar format to previous years. Examples of areas of work which will be considered are:

- Decent Homes funding
- Canal Project – the finalising of the financial implications relating to this project is taking place and a report will be presented to Strategy and Resources Committee in June 2015.
- Procurement

RESOLVED **To note the report**

AC.058 **INTERNAL AUDIT PLAN 2015/16**

The Internal Audit Manager provided Members with details of the proposed Internal Audit Plan for 2015/16, this was attached to his report as Appendix A. The Plan detailed the audits to be undertaken during the year. In response to a Member question about the time taken to complete an audit, the Internal Audit Manager stated that the audit days allocated to each audit is based on past experience, and represents the amount of time needed to provide a the level of assurance on the system controls being tested.

RESOLVED **The Committee RESOLVES to approve the Internal Audit Plan 2015/16 as detailed in Appendix A.**

AC.059 **REVIEW OF EFFECTIVENESS OF THE AUDIT AND STANDARDS COMMITTEE**

The Internal Audit Manager presented the report which brings together the results of the review undertaken. Areas of work for Committee to consider are set out in the report.

Members were concerned about training, and having expertise on the Committee. Discussion took place on how to ensure that members of committee were trained, to monitor what training is taking place and who has attended, although it was recognised that the Committee should be for all members, not just Members with expertise in Audit and Standards. One option put forward by Darren Gilbert of

