

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

MONDAY, 10TH DECEMBER 2007 AT 6.00 PM

PRESENT: Councillors C. J. K. Wilson (Chairman), S. R. Colella (Vice-Chairman), Mrs. H. J. Jones, D. McGrath, C. R. Scurrall and E. C. Tibby

Observers: Councillor G. N. Denaro (Portfolio Holder for Finance)

Officers: Ms. J. Pickering, Mr. N. Shovell and Ms. D. Parker-Jones

27/07 **APOLOGIES FOR ABSENCE**

An apology for absence was received from Councillor Mrs. C. J. Spencer.

28/07 **DECLARATIONS OF INTEREST**

No declarations of interest were received.

29/07 **MINUTES**

The minutes of the meeting of the Audit Board held on 15th October 2007 were submitted.

RESOLVED that the minutes be approved as a correct record.

30/07 **INTERNAL AUDIT PERFORMANCE AND WORKLOAD**

Members considered a report which provided a summary of current performance and workload of the Internal Audit Section.

The Audit Services Manager advised Members of adjustments which were required to the 2007/08 Audit Plan in the light of staff shortages. It was predicted that by 31st March 2008 the Section would have had access to only 86% of its planned staff resources and it was therefore proposed that four audit reviews (14%) be removed from the Plan.

RESOLVED:

- (a) that the current status and work completed on the 2007/08 Audit Plan be noted and approved;
- (b) that the four audit reviews highlighted for removal from the 2007/08 Audit Plan be removed;
- (c) that the work completed by the Internal Audit Section between September and November 2007 be noted;
- (d) that the summary of investigations completed by the Internal Audit Section be noted;

- (e) that the current Internal Audit Performance Indicator statistics be noted; and
- (f) that the amendments to the Internal Audit Section's standard documentation be noted.

31/07 **RECOMMENDATION TRACKER**

Consideration was given to a report which provided a summary of previously selected audit report "priority one" recommendations.

Members noted the reasons detailed in the report in relation to the recommendations which were still ongoing and outside of their target dates, and commented that they would not wish to see any further slippages beyond the new due dates established for these. The Audit Services Manager stated that it was important that managers set realistic completion dates in the first instance. With regard to recommendations 9 and 10 (National Non Domestic Rates - Billing Procedures and Bill Suppressions), Members requested that a report detailing the Council's billing procedures, including write-offs, arrears and voids, be brought to the next meeting of the Board.

RESOLVED:

- (a) that the "priority one" recommendations detailed in Appendix A to the report be noted;
- (b) that the recommendations that had been implemented be removed from the report and replaced by new recommendations; and
- (c) that a report explaining the Council's billing procedures be brought to the next meeting of the Audit Board.

32/07 **RISK MANAGEMENT TRACKER**

Members considered a report which presented a summary of progress to date against all of the improvement actions detailed on individual Service risk registers for the period 1st April to 31st October 2007.

Members noted the year end prediction in the report in relation to the number of actions and improvements likely to be completed by the financial year end, together with the factors outlined which had impacted on progress.

RESOLVED that the progress to date against all Service risk register actions for 2007/08 be noted.

The meeting closed at 6.38 pm

Chairman