

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

MONDAY, 15TH SEPTEMBER 2008 AT 6.00 P.M.

PRESENT: Councillors S. R. Peters (Chairman), C. R. Scurrall (Vice-Chairman),
Miss D. H. Campbell JP, Mrs. H. J. Jones, Mrs. C. J. Spencer and
E. C. Tibby

Also in attendance: Councillors Mrs. J. D. Luck and D. L. Pardoe

Officers: Mr. H. Bennett, Ms. J. Pickering, Ms. D. Parker-Jones and
Mrs. P. Ross

15/08 **APOLOGIES FOR ABSENCE**

No apologies for absence were received from members of the Board. However, an apology for absence was received from Councillor G. N. Denaro, Portfolio Holder for Finance.

16/08 **DECLARATIONS OF INTEREST**

Councillor S. R. Peters declared a personal interest in agenda item 6 (Local Neighbourhood Partnerships), as a member of Wythall Parish Council.

Councillor C. R. Scurrall declared a personal interest in agenda item 6 (Local Neighbourhood Partnerships), as a member of Belbroughton Parish Council.

Councillor Mrs. C. J. Spencer declared a personal interest in agenda item 6 (Local Neighbourhood Partnerships), as a member of Finstall Parish Council.

17/08 **MINUTES**

The minutes of the meetings of the Audit Board held on 9th June and 25th June 2008 were submitted.

RESOLVED that the minutes be approved as correct records.

18/08 **AUDIT COMMISSION'S INTERNATIONAL STANDARD ON AUDITING (ISA 260)**

The Chairman advised that there had been a delay with the issue of the Audit Commission's International Standard on Auditing (ISA 260) report, and that an additional meeting would be required before the end of September to consider this.

RESOLVED:

- (a) that the position in relation to the Audit Commission's International Standard on Auditing (ISA 260) report be noted; and
- (b) that an additional meeting of the Audit Board take place at 6pm on 29th September 2008 to consider this.

19/08 **CIVIC BONFIRE AND FIREWORKS EVENT - FEEDBACK**

Further to the meeting of the Audit Board held on 17th March 2008, Members considered a feedback report on issues raised in relation to the 2007 civic bonfire and fireworks event. Councillors Mrs. Luck and Pardoe were present for this item and spoke on the issues in question.

The proposed changes for 2008 were noted, which included advance ticket sales, colour coded tickets according to ticket type, (i.e. family, adult and children) and a box office at Sanders Park on the night of the event. Such measures would allow for easier management of incoming monies and recording of visitor numbers, and would also ensure easier access through entry points. There would be a press release in early October to inform the public as to how the Council would be looking to improve the accessibility to, and secure income received from, the 2008 event.

RESOLVED that the position be noted.

20/08 **LOCAL NEIGHBOURHOOD PARTNERSHIPS**

Further to the referral from the Performance Management Board at its meeting held on 20th May 2008, consideration was given to a report on Local Neighbourhood Partnerships (LNPs - formerly known as Neighbourhood Area Committees), in particular, the terms of reference for LNPs. A consultation exercise was currently being undertaken on LNPs, the deadline for which was 3rd October 2008 and which Members were asked to respond to. Two stakeholder events were also planned for November and December 2008.

Some concerns were expressed in relation to the establishment of LNPs in areas which already had three tiers of local government in place, and it was felt that there might be some merit in having LNPs in non-parished areas only. Key areas of concern for officers included LNP boundaries and the additional financial and officer resource implications associated with increased numbers of LNPs. As such, the Assistant Chief Executive advised that he would be producing a business case in relation to LNPs for consideration by Members.

RECOMMENDED:

- (a) that the current position in relation to Local Neighbourhood Partnerships (LNPs) be noted;
- (b) that officers proceed with drawing up a business case for LNPs as soon as possible; and
- (c) that both the results of the consultation exercise and the business plan referred to at Recommendation (b) above be considered prior to any final decisions being made on LNPs.

21/08 **INTERNAL AUDIT PERFORMANCE AND WORKLOAD**

Consideration was given to a report which provided a summary of the current performance and workload of the Internal Audit Section.

The Head of Financial Services reported that, due to vacancies and changes within the Audit Team, a number of 2007/08 audits had been completed in the first quarter of 2008/09. This had been necessary in order to ensure that adequate controls were in place as part of the Use of Resources judgement for 2007/08. As a consequence, the 2008/09 Audit Plan had been reviewed and appropriate adjustments made in order for this to meet statutory requirements. Whilst there remained a shortfall of approximately 30-40 auditing days for 2008/09, assistance was being sought from other neighbouring authorities and it was anticipated that the Quarter 3 report would demonstrate the revised Audit Plan to be on track. The Board noted the position and wished to ensure that there be no further slippage with the Plan.

RESOLVED:

- (a) that the current status and work completed on the 2008/09 Audit Plan be noted and approved;
- (b) that the work completed by the Internal Audit Section between June and August 2008 be noted;
- (c) that it be noted that Internal Audit had not been involved in any allegations or investigations during the first period of 2008/09;
- (d) that the current Internal Audit Performance Indicator statistics be noted; and
- (e) that it be noted that there were no new or updated Internal Audit documents to report.

22/08 **RECOMMENDATION TRACKER**

Members considered a report which provided a summary of progress against previously selected audit report "priority one" recommendations.

The Head of Financial Services provided updates on the individual recommendations detailed. Members expressed concern in relation to there currently being only one Planning Enforcement Officer and the Head of Financial Services agreed to check the new target date in relation to Recommendation No. 6 - Planning Enforcement Policy.

RESOLVED:

- (a) that the "priority one" recommendations detailed in Appendix A to the report be noted; and
- (b) that these be brought back to the Audit Board following referral to the Corporate Management Team.

23/08 **RISK MANAGEMENT TRACKER**

Consideration was given to a report which presented an overview of Actions/Improvements as detailed in service area Risk Registers for the period 1st April 2008 to 30th June 2008. The Head of Financial Services reported

that service areas were starting to use the Red (behind target) current position ratings constructively to identify Actions/Improvements that, in the future, might not be completed by the target date, meaning Risk Registers were being used to ensure that risk was being pro-actively managed.

RESOLVED that the progress to date against all business area risk register Actions/Improvements for Quarter 1 2008/09 (April - June) be noted.

The meeting closed at 7.03 p.m.

Chairman