

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

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

PRESENT: Councillors S. R. Peters (Chairman), D. Hancox, Ms. H. J. Jones, Mrs. C. M. McDonald, Mrs. C. J. Spencer and E. C. Tibby

Observers: Councillor G. N. Denaro (Portfolio Holder for Finance), and Councillor C. J. K. Wilson (Shadow Portfolio Holder for Value for Money)

Officers: Ms. J. Pickering, Mr. J. Godwin (during Minute No's 29/08 to 34/08), and Ms. P. Ross

29/08 **WELCOME TO THE MEETING**

The Chairman welcomed Councillors D. Hancox, Mrs. C. M. McDonald and C. J. K. Wilson to their first meeting of the Board.

30/08 **ELECTION OF VICE CHAIRMAN**

RESOLVED that Councillor Mrs. C. M. McDonald be elected Vice-Chairman of the Board for the remainder of the municipal year.

31/08 **APOLOGIES FOR ABSENCE**

Apologies for absence were received from Councillor C. R. Scurrell and Joan Hill, Audit Manager with the Audit Commission.

32/08 **DECLARATIONS OF INTEREST**

No declarations of interest were received.

33/08 **MINUTES**

The minutes of the Audit Board held on 29th September 2008 were submitted.

RESOLVED that the minutes be approved as a correct record.

34/08 **CIVIC BONFIRE AND FIREWORK EVENT - FEEDBACK**

Further to the meeting of the Audit Board held on 15th September 2008, Members considered a report on the issues raised in relation to the 2007 civic bonfire and fireworks event and the revised procedures implemented for the 2008 event.

During the discussion Members raised a number of questions which were answered by the Deputy Head of Service, Street Scene and Community. Members commented on how the revised procedures had improved the access for the public. The Head of Financial Services emphasised that the revised procedures had improved the robustness of the security of the cash.

RESOLVED that the revised procedures implemented for the 2008 event be noted.

35/08 **CORPORATE RISK REGISTER 2008-09**

Consideration was given to a report which provided the actions/improvements to quarter 2 (April – September 2008), Corporate Risk Register. The Head of Financial Services detailed and answered questions on the Key Objectives and Current Key Controls highlighted red in the Appendix to the report. Members agreed that the Corporate Risk Register be included on the Bromsgrove District Council Website.

RESOLVED:

- (a) that the Corporate Risk Register objectives detailed in the report be noted; and
- (b) that the progress to date against the actions for the 2nd quarter be noted.

36/08 **RISK MANAGEMENT TRACKER**

Consideration was given to a report which presented an overview of the Actions/Improvements as detailed in service area Risk Registers for the period 1st April 2008 to 30th September 2008. Members were asked to note that there was only one recommendation.

RESOLVED: that the progress to date against all business area Risk Register Actions/Improvements for Quarter 2, 2008/09 (April – September) be noted.

37/08 **AUDIT PLANNING AND THE AUDIT REPORT**

Consideration was given to a report which provided an explanation on how audits were selected for inclusion into the Annual Audit Plan and how the subsequent report was compiled. Members agreed they would use the Audit Plan, to be presented during the March 2009 meeting, to prioritise the audit reports the Board would view.

RESOLVED:

- (a) that the explanation on how an audit was selected for inclusion in the audit plan be noted; and
- (b) that the Audit Report for Budgetary Control as detailed in Appendix A to the report be noted.

38/08 **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 and Members agreed that the Recommendation 'Amendments to the section's standard documentation' as shown in the report be deleted.

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 April and November 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; and
- (d) that the current Internal Audit Performance Indicator statistics be noted.

39/08 **USE OF RESOURCES FEEDBACK 2007/08**

Consideration was given to a draft report which provided details on the Use of Resources judgement 2007/08 from the Audit Commission and the feedback in relation to improvements that had been identified.

RESOLVED:

- (a) that the draft 2007/08 Use of Resources feedback and recommendations received from the Audit Commission set out at Appendix 1 to the report be noted; and
- (b) that the Head of Financial Services be tasked to prepare an action plan to address the improvements identified and to present the action plan to the next Audit Board meeting.

40/08 **BUSINESS AT RISK SURVEY 2008**

Consideration was given to a report which provided details of the Business at Risk Survey that was undertaken in 2008 by the Audit Commission as part of the Use of Resources assessment. The Head of Financial Services distributed the updated report to all Members present. Members suggested that continuous staff awareness raising campaigns should be carried out.

RESOLVED that the report and the Council's response to the improvements identified be noted.

The meeting closed at 7.35 p.m.

Chairman