

BROMSGROVE DISTRICT COUNCIL

MEETING OF THE AUDIT BOARD

MONDAY, 14TH DECEMBER 2009 AT 6.00 P.M.

PRESENT: Councillors S. R. Peters (Chairman), B. Lewis F.CMI (Vice-Chairman),
D. Hancox, Ms. H. J. Jones, C. R. Scurrell and E. C. Tibby

Also in attendance: Ms. J. Hill, Audit Commission, Ms. J. Matheson, Audit
Commission, (during Minute Nos. 26/09 to 32/09)

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

Officers: Ms. J. Pickering, Ms. M. Wall (observing) and Ms. P. Ross

26/09 **APOLOGIES**

No apologies for absence were received.

27/09 **DECLARATIONS OF INTEREST**

No declarations of interests were received.

28/09 **MINUTES**

The minutes of the meeting of the Audit Board held on 28th September 2009
were submitted.

RESOLVED that the minutes be approved as a correct record.

29/09 **USE OF RESOURCES JUDGEMENT 2008-2009**

(The Chairman agreed to the consideration of this item as a matter of urgency,
due to the requirement to await the embargo on the Use of Resources
Judgement 2008-2009 and to ensure that the Audit Board was aware of the
issues raised by the Audit Commission)

The Chairman welcomed Ms. J. Hill and Ms. J. Matheson, Audit Commission
to the meeting. Ms. J. Hill presented the report and thanked Members for their
co-operation.

Ms. Hill explained that this was the first year of the new Use of Resources Key
Lines of Enquiry (KLOE) and that these KLOE's were more broadly based
than previously and embraced wider resources issues such as people and
workforce planning and the use of natural resources, focussing on value for
money achievements, outputs and outcomes rather than on processes and
were therefore more strategic and less criteria driven.

Ms. Hill informed Members that overall for 2008/2009 the Council had been assessed as Level 2 (out of 4) in its arrangements for Managing Finance, Governing the Business and Managing Resources. The assessment had found examples of working at Level 3 on several focus points, however, these were not across a KLOE. Members were requested to note that the overall score of 2 was the same as the previous year. However, this was a good achievement as it was against a harder assessment and was therefore considered to be an improvement on previous assessments and demonstrated that the Council was becoming more focused on delivery of outcomes rather than processes.

The Head of Financial Services informed Members that the Audit Commission, Annual Audit Letter would be presented to the Audit Board meeting in March 2010.

RESOLVED that the draft Use of Resources 2008/09 report and the officer responses in relation to the Audit Commission recommendations be noted.

30/09 **RISK MANAGEMENT TRACKER**

Members considered a report which presented an overview of the current progress in relation to Actions/Improvements as detailed in the Corporate and business area risk registers for the period 1st April 2009 to 30th September 2009. The Head of Financial Services responded to questions from Members on the high proportion of actions due to be completed in Quarter 4. Members were informed that the Corporate Management Team (CMT) would continue to monitor these. The Head of Financial Services was asked to raise the concerns of the Audit Board at the Corporate Management Team meeting in December 2009.

RESOLVED that the progress to date against the Corporate and all business area risk register actions for the period 1st April 2009 to 30th September 2009, Quarter 2, be noted.

31/09 **INTERNAL AUDIT PERFORMANCE AND WORKLOAD**

Consideration was given to a report that provided a summary of the current performance and workload of the Internal Audit Section during the first half year, April to September 2009. The Head of Financial Services informed Members that the information presented was historical and that a number of audit reviews shown as 'not started' had been started.

RESOLVED:

- (a) that the Head of Financial Services be tasked to present the following completed Audit Review to the Audit Board meeting in March 2010:
 - Travel Concessions
- (b) that the current status and work completed on the 2009/2010 Audit Plan be noted and approved;

- (c) that the work completed by the Internal Audit Section between April and September 2009 be noted and approved;
- (d) that the work regarding investigations be noted;
- (e) that the current Internal Audit Performance Indicator statistics be noted; and
- (f) that amendments to the section's standard documentation be noted.

32/09 **LOCAL GOVERNMENT ACT 1972**

RESOLVED that under Section 100 I of the Local Government Act 1972, as amended, the public be excluded from the meeting during the consideration of the business the subject of the following minutes on the grounds that they involve the likely disclosure of 'Exempt Information' as defined in part 1 of schedule 12A to the Act, as amended, the relevant paragraphs of that part being as set out below and that it is in the public interest to do so:-

<u>Minute Nos.</u>	<u>Paragraph</u>
33/09	7
34/09	3 and 7

33/09 **INTERNAL AUDIT CAR PARK REVIEW**

Members considered a report that had been requested during the Audit Board meeting held on 28th September 2009. The Head of Financial Services responded to questions from Members on information contained within the report. There followed further discussion and general questions on car parking issues, car parking permits and the proposed 'pay on foot' system.

RESOLVED that the results of the audit review of Car Parks and the responses of the Head of Street Scene and Community and the Transport and Engineering Officer be noted.

34/09 **AUDIT BOARD RECOMMENDATION TRACKER 2009-2010**

Members considered a report that presented a summary of progress to date against audit report 'priority one' and key 'priority two' findings and agreed actions. The Head of Financial Services responded to questions from Members on information contained within the report.

RESOLVED:

- (a) that the 'priority one' and key 'priority two' findings and agreed actions as set out in Appendices 1 and 2 of the report be noted; and
- (b) that any necessary action and reporting process be agreed.

The meeting closed at 7.25 p.m.

Chairman